

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**

(Financial Report for Fiscal Year 2019-2020)

(Budget Report for Fiscal Year 2020-2021)

District: WEST HILLS

District Code: 580

This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.

\_\_\_\_\_  
District Chief Business Officer

\_\_\_\_\_  
Date

\_\_\_\_\_  
District Superintendent

\_\_\_\_\_  
Date

Contact: Richard Storti

(559) 934-2160

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2020. Please submit the report to :

Chancellor's Office  
California Community Colleges  
Fiscal Services Unit  
1102 Q Street, Suite 300  
Sacramento, CA 95814-6511

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 580

Name: WEST HILLS

|   | Object Code | Activity (ECSA)           | Activity (ECSB) | Activity (ECSX) |            |
|---|-------------|---------------------------|-----------------|-----------------|------------|
|   |             | ECS 84362 A               | ECS 84362 B     | Excluded        |            |
| Academic Salaries                             |             | Instructional Salary Cost | Total CEE       | Activities      |            |
|   |             | AC 0100-5900 & AC 6110    | AC 0100 - 6799  | AC 6800 - 7390  | Total      |
| <b>Instructional Salaries</b>                 |             |                           |                 |                 |            |
| Contract or Regular                           | 1100        | 6,991,465                 | 6,991,465       | 2,859           | 6,994,324  |
| Other   | 1300        | 4,543,079                 | 4,560,834       | 23,244          | 4,584,078  |
| <b>Total Instructional Salaries</b>           |             | 11,534,544                | 11,552,299      | 26,103          | 11,578,402 |
| <b>Non-Instructional Salaries</b>             |             |                           |                 |                 |            |
| Contract or Regular                           | 1200        |                           | 2,836,602       | 1,028,024       | 3,864,626  |
| Other   | 1400        |                           | 180,234         | 15,672          | 195,906    |
| <b>Total Non-Instructional Salaries</b>       |             | 0                         | 3,016,836       | 1,043,696       | 4,060,532  |
| <b>Total Academic Salaries</b>                |             | 11,534,544                | 14,569,135      | 1,069,799       | 15,638,934 |
| <b>Classified Salaries</b>                    |             |                           |                 |                 |            |
| <b>Non-Instructional Salaries</b>             |             |                           |                 |                 |            |
| Regular Status                                | 2100        |                           | 6,361,927       | 916,431         | 7,278,358  |
| Other   | 2300        |                           | 176,820         | 46,158          | 222,978    |
| <b>Total Non-Instructional Salaries</b>       |             | 0                         | 6,538,747       | 962,589         | 7,501,336  |
| <b>Instructional Aides</b>                    |             |                           |                 |                 |            |
| Regular Status                                | 2200        | 62,634                    | 146,133         |                 | 146,133    |
| Other   | 2400        | 183,530                   | 192,480         | 97,485          | 289,965    |
| <b>Total Instructional Aides</b>              |             | 246,164                   | 338,613         | 97,485          | 436,098    |
| <b>Total Classified Salaries</b>              |             | 246,164                   | 6,877,360       | 1,060,074       | 7,937,434  |
| <b>Employee Benefits</b>                      | 3000        | 3,619,843                 | 8,717,883       | 799,572         | 9,517,455  |
| <b>Supplies and Materials</b>                 | 4000        |                           | 677,050         | 130,265         | 807,315    |
| <b>Other Operating Expenses</b>               | 5000        |                           | 1,339,706       | 1,317,050       | 2,656,756  |
| <b>Equipment Replacement</b>                  | 6420        |                           |                 |                 | 0          |
| <b>Total Expenditures Prior to Exclusions</b> |             | 15,400,551                | 32,181,134      | 4,376,760       | 36,557,894 |

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 580

Name: WEST HILLS

|   |                    | Activity (ECSA)           | Activity (ECSB) | Activity (ECSX) |         |
|---|--------------------|---------------------------|-----------------|-----------------|---------|
|   |                    | ECS 84362 A               | ECS 84362 B     | Excluded        |         |
|   |                    | Instructional Salary Cost | Total CEE       | Activities      |         |
| Exclusions  |                    | AC 0100-5900 & AC 6110    | AC 0100 - 6799  | AC 6800 - 7390  | Total   |
| <b>Activities to Exclude</b>  | <b>TOP Code</b>    |                           |                 |                 |         |
| Instructional Staff-Retirees' Benefits and Retirement Incentives    | 5900               |                           | 151,833         |                 | 151,833 |
| Student Health Services Above Amount Collected                      | 6441               |                           |                 |                 | 0       |
| Student Transportation  | 6491               |                           | 13,855          |                 | 13,855  |
| Noninstructional Staff-Retirees' Benefits and Retirement Incentives | 6740               |                           | 114,852         |                 | 114,852 |
| <b>Objects to Exclude</b>   | <b>Object Code</b> |                           |                 |                 |         |
| Rents and Leases  | 5060               |                           | 151,096         | 14,206          | 165,302 |
| Lottery Expenditures  |                    |                           |                 |                 |         |
| Academic Salaries   | 1000               |                           |                 |                 | 0       |
| Classified Salaries   | 2000               |                           |                 |                 | 0       |
| Employee Benefits   | 3000               |                           |                 |                 | 0       |
| Supplies and Materials  | 4000               |                           |                 |                 |         |
| Software  | 4100               |                           | 2,400           |                 | 2,400   |
| Books, Magazines, & Periodicals                                     | 4200               |                           |                 |                 | 0       |
| Instructional Supplies & Materials                                  | 4300               |                           | 378             |                 | 378     |
| Noninstructional, Supplies & Materials                              | 4400               |                           | 666,275         |                 | 666,275 |
| Total Supplies and Materials  |                    | 0                         | 669,053         | 0               | 669,053 |
| Other Operating Expenses and Services                               | 5000               |                           | 367,853         |                 | 367,853 |

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 580

Name: WEST HILLS

|  |        | Activity (ECSA)           | Activity (ECSB) | Activity (ECSX) |            |
|--|--------|---------------------------|-----------------|-----------------|------------|
|  |        | ECS 84362 A               | ECS 84362 B     | Excluded        |            |
|  | Object | Instructional Salary Cost | Total CEE       | Activities      |            |
|  | Code   | AC 0100-5900 & AC 6110    | AC 0100 - 6799  | AC 6800 - 7390  | Total      |
| Capital Outlay   | 6000   |                           |                 |                 |            |
| Library Books  | 6300   |                           |                 |                 | 0          |
| Equipment  | 6400   |                           |                 |                 |            |
| Equipment - Additional   | 6410   |                           |                 |                 | 0          |
| Equipment - Replacement  | 6420   |                           |                 |                 | 0          |
| Total Equipment  |        | 0                         | 0               | 0               | 0          |
| Total Capital Outlay   |        | 0                         | 0               | 0               | 0          |
| Other Outgo  | 7000   |                           |                 |                 | 0          |
| <b>Total Exclusions</b>  |        | 0                         | 1,468,542       | 14,206          | 1,482,748  |
| <b>Total for ECS 84362, 50% Law</b>  |        | 15,400,551                | 30,712,592      | 4,362,554       | 35,075,146 |
| <b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>                |        | 50.14%                    | 100.00%         |                 |            |
| <b>50% of Current Expense of Education</b>                                   |        |                           | 15,356,296      |                 |            |
| <b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b> |        |                           |                 |                 |            |
| <b>Amount Required to be Expended for Salaries of Classroom Instructors</b>  |        | 15,400,551                | 30,712,592      | 4,362,554       | 35,075,146 |
| <b>Reconciliation to Unrestricted General Fund Expenditures</b>              |        |                           |                 |                 |            |
| <b>Total Expenditures Prior to Exclusions</b>                                |        | 15,400,551                | 32,181,134      | 4,376,760       | 36,557,894 |
| <b>Capital Expenditures</b>  | 6000   | 2,013                     | 140,352         | 42,345          | 182,697    |
| <b>Equipment Replacement (Back out)</b>                                      | 6420   |                           | 0               | 0               | 0          |
| <b>Total Unrestricted General Fund Expenditures</b>                          |        | 15,402,564                | 32,321,486      | 4,419,105       | 36,740,591 |

For Year Ended June 30, 2020

District ID: 580

Name: WEST HILLS

| Description                              | CA<br>(Object) | 11                           | 12                         | 10                       |
|--|----------------|------------------------------|----------------------------|--------------------------|
|  |                | General Fund<br>Unrestricted | General Fund<br>Restricted | General Fund<br>COMBINED |
| <b>ASSETS</b>                            |                |                              |                            |                          |
| Cash, Investments, and Receivables       | 9100           |                              |                            |                          |
| Cash:                                    |                |                              |                            |                          |
| Awaiting Deposit and in Banks            | 9111           | 123,283                      | 960,450                    | 1,083,733                |
| In County Treasury                       | 9112           | 17,027,676                   |                            | 17,027,676               |
| Cash With Fiscal Agents                  | 9113           |                              |                            | 0                        |
| Revolving Cash Accounts                  | 9114           |                              |                            | 0                        |
| Investments (at cost)                    | 9120           |                              |                            | 0                        |
| Accounts Receivable                      | 9130           | 1,894,978                    | 2,353,989                  | 4,248,967                |
| Due from Other Funds                     | 9140           | 4,290,210                    | 3,283,033                  | 7,573,243                |
| Inventories, Stores, and Prepaid Items   | 9200           |                              |                            |                          |
| Inventories and Stores                   | 9210           |                              |                            | 0                        |
| Prepaid Items                            | 9220           |                              |                            | 0                        |
| <b>TOTAL ASSETS</b>                      |                | 23,336,147                   | 6,597,472                  | 29,933,619               |
| <b>LIABILITIES</b>                       |                |                              |                            |                          |
| Current Liabilities and Deferred Revenue | 9500           |                              |                            |                          |
| Accounts Payable                         | 9510           | 2,164,420                    | 652,840                    | 2,817,260                |
| Accrued Salaries and Wages Payable       | 9520           | 321,687                      |                            | 321,687                  |
| Compensated Absences Payable Current     | 9530           | 403,399                      |                            | 403,399                  |
| Due to Other Funds                       | 9540           | 4,688,960                    | 8,566                      | 4,697,526                |
| Temporary Loans                          | 9550           |                              |                            | 0                        |
| Current Portion of Long-Term Debt        | 9560           |                              |                            | 0                        |
| Deferred Revenues                        | 9570           | 3,010,620                    | 5,923,518                  | 8,934,138                |
| <b>TOTAL LIABILITIES</b>                 |                | 10,589,086                   | 6,584,924                  | 17,174,010               |

For Year Ended June 30, 2020

District ID: 580

Name: WEST HILLS

| Description                                     | CA<br>(Object) | 11                           | 12                         | 10                       |
|---|----------------|------------------------------|----------------------------|--------------------------|
|   |                | General Fund<br>Unrestricted | General Fund<br>Restricted | General Fund<br>COMBINED |
| <b>FUND BALANCE (NON-GASB 54)</b>               |                |                              |                            |                          |
| Fund Balance Reserved                           | 9710           |                              |                            | 0                        |
| NonCash Assets                                  | 9711           |                              |                            | 0                        |
| Amounts Restricted by Law for Specific Purposes | 9712           |                              |                            | 0                        |
| Reserve for Encumbrances Credit                 | 9713           |                              |                            | 0                        |
| Reserve for Encumbrances Debit                  | 9714           |                              |                            | 0                        |
| Reserve for Debt Services                       | 9715           |                              |                            | 0                        |
| Assigned/Committed                              | 9754           |                              |                            | 0                        |
| Unassigned                                      | 9790           |                              |                            | 0                        |
| Total Fund Balance                              |                | 0                            | 0                          | 0                        |
| <b>Fund Balance (GASB 54)</b>                   | 9750           |                              |                            |                          |
| Nonspendable Fund Balance                       | 9751           |                              |                            | 0                        |
| Restricted Fund Balance                         | 9752           |                              |                            | 0                        |
| Committed Fund Balance                          | 9753           |                              |                            | 0                        |
| Assigned Fund Balance                           | 9754           |                              |                            | 0                        |
| Total Designated Fund Balance                   |                | 0                            | 0                          | 0                        |
| Uncommitted Fund Balance                        | 9790           | 12,747,061                   | 6,274                      | 12,753,335               |
| <b>TOTAL FUND EQUITY</b>                        |                | 12,747,061                   | 6,274                      | 12,753,335               |
| <b>TOTAL LIABILITIES AND FUND EQUITY</b>        |                | 23,336,147                   | 6,591,198                  | 29,927,345               |

- 20 Debt Service Funds:
- 21 Bond Interest and Redemption Fund
- 22 Revenue Bond Interest and Redemption Fund
- 29 Other Debt Service Fund

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2020

District ID: 580

Name: WEST HILLS

| Description                              | CA<br>(Object) | 21<br>Bond Interest<br>and<br>Redemption Fund | 22<br>Revenue Bond<br>Interest and<br>Redemption Fund | 29<br>Other Debt<br>Service Fund |
|--|----------------|---|---|----------------------------------|
| <b>ASSETS</b>                            |                |   |   |                                  |
| Cash, Investments, and Receivables       | 9100           |   |   |                                  |
| Cash:                                    |                |   |   |                                  |
| Awaiting Deposit and in Banks            | 9111           |   |   |                                  |
| In County Treasury                       | 9112           | 5,112,922                                     |   |                                  |
| Cash With Fiscal Agents                  | 9113           |   |   |                                  |
| Investments (at cost)                    | 9120           |   |   |                                  |
| Accounts Receivable                      | 9130           | 60,862  |   |                                  |
| Due from Other Funds                     | 9140           |   |   |                                  |
| <b>TOTAL ASSETS</b>                      |                | 5,173,784                                     | 0   | 0                                |
| <b>LIABILITIES</b>                       |                |   |   |                                  |
| Current Liabilities and Deferred Revenue | 9500           |   |   |                                  |
| Accounts Payable                         | 9510           |   |   |                                  |
| Accrued Salaries and Wages Payable       | 9520           |   |   |                                  |
| Compensated Absences Payable Current     | 9530           |   |   |                                  |
| Due to Other Funds                       | 9540           |   |   |                                  |
| Temporary Loans                          | 9550           |   |   |                                  |
| Current Portion of Long-Term Debt        | 9560           |   |   |                                  |
| Deferred Revenues                        | 9570           |   |   |                                  |
| <b>TOTAL LIABILITIES</b>                 |                | 0   | 0   | 0                                |

**CALIFORNIA COMMUNITY COLLEGES**

**Governmental Funds Group**

**Annual Financial and Budget Report**

- 20 Debt Service Funds:**
- 21 Bond Interest and Redemption Fund**
- 22 Revenue Bond Interest and Redemption Fund**
- 29 Other Debt Service Fund**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2020

District ID: 580

Name: WEST HILLS

| Description                                     | CA<br>(Object) | 21<br>Bond Interest<br>and<br>Redemption Fund | 22<br>Revenue Bond<br>Interest and<br>Redemption Fund | 29<br>Other Debt<br>Service Fund |
|---|----------------|---|---|----------------------------------|
| <b>FUND BALANCE (NON-GASB 54)</b>               |                |   |   |                                  |
| Fund Balance Reserved                           | 9710           |   |   |                                  |
| NonCash Assets                                  | 9711           |   |   |                                  |
| Amounts Restricted by Law for Specific Purposes | 9712           |   |   |                                  |
| Reserve for Encumbrances Credit                 | 9713           |   |   |                                  |
| Reserve for Encumbrances Debit                  | 9714           |   |   |                                  |
| Reserve for Debt Services                       | 9715           |   |   |                                  |
| Assigned/Committed                              | 9754           |   |   |                                  |
| Unassigned                                      | 9790           |   |   |                                  |
| <b>Total Fund Balance</b>                       |                | 0   | 0   | 0                                |
| <b>Fund Balance (GASB 54)</b>                   | 9750           |   |   |                                  |
| Nonspendable Fund Balance                       | 9751           |   |   |                                  |
| Restricted Fund Balance                         | 9752           |   |   |                                  |
| Committed Fund Balance                          | 9753           |   |   |                                  |
| Assigned Fund Balance                           | 9754           | 5,173,784                                     |   |                                  |
| <b>Total Designated Fund Balance</b>            |                | 5,173,784                                     | 0   | 0                                |
| Uncommitted Fund Balance                        | 9790           |   |   |                                  |
| <b>TOTAL FUND EQUITY</b>                        |                | 5,173,784                                     | 0   | 0                                |
| <b>TOTAL LIABILITIES AND FUND EQUITY</b>        |                | 5,173,784                                     | 0   | 0                                |

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 580

Name: WEST HILLS

| Description                              | CA<br>(Object) | 31<br>Bookstore Fund | 32<br>Cafeteria Fund | 33<br>Child<br>Development<br>Fund | 34<br>Farm Operation<br>Fund | 35<br>Revenue Bond<br>Project Fund | 39<br>Other Special<br>Revenue Fund |
|--|----------------|----------------------|----------------------|------------------------------------|------------------------------|------------------------------------|-------------------------------------|
| <b>ASSETS</b>                            |                |                      |                      |                                    |                              |                                    |                                     |
| Cash, Investments, and Receivables       | 9100           |                      |                      |                                    |                              |                                    |                                     |
| Cash:                                    |                |                      |                      |                                    |                              |                                    |                                     |
| Awaiting Deposit and in Banks            | 9111           |                      | 13,908               | 33,569                             |                              |                                    | 1,793                               |
| In County Treasury                       | 9112           |                      |                      | 2,959,196                          |                              |                                    |                                     |
| Cash With Fiscal Agents                  | 9113           |                      |                      |                                    |                              |                                    |                                     |
| Revolving Cash Accounts                  | 9114           |                      |                      |                                    |                              |                                    |                                     |
| Investments (at cost)                    | 9120           |                      |                      |                                    |                              |                                    |                                     |
| Accounts Receivable                      | 9130           |                      | 27,763               | 150,092                            | 19,156                       |                                    | 4,006                               |
| Due from Other Funds                     | 9140           |                      | (75,257)             |                                    | 38,748                       |                                    | 298,634                             |
| Inventories, Stores, and Prepaid Items   | 9200           |                      |                      |                                    |                              |                                    |                                     |
| Inventories and Stores                   | 9210           |                      |                      |                                    |                              |                                    |                                     |
| Prepaid Items                            | 9220           |                      |                      |                                    |                              |                                    |                                     |
| <b>TOTAL ASSETS</b>                      |                | 0                    | (33,586)             | 3,142,857                          | 57,904                       | 0                                  | 304,433                             |
| <b>LIABILITIES</b>                       |                |                      |                      |                                    |                              |                                    |                                     |
| Current Liabilities and Deferred Revenue | 9500           |                      |                      |                                    |                              |                                    |                                     |
| Accounts Payable                         | 9510           |                      | 1,332                | 14,940                             | 11,188                       |                                    | 10,965                              |
| Accrued Salaries and Wages Payable       | 9520           |                      |                      |                                    |                              |                                    |                                     |
| Compensated Absences Payable Current     | 9530           |                      | 5,994                | 112,768                            | 6,209                        |                                    | 8,956                               |
| Due to Other Funds                       | 9540           |                      | 244,370              | 2,874,076                          |                              |                                    | 314,653                             |
| Temporary Loans                          | 9550           |                      |                      |                                    |                              |                                    |                                     |
| Current Portion of Long-Term Debt        | 9560           |                      |                      |                                    |                              |                                    |                                     |
| Deferred Revenues                        | 9570           |                      |                      | 53,560                             |                              |                                    | 26,503                              |
| <b>TOTAL LIABILITIES</b>                 |                | 0                    | 251,696              | 3,055,344                          | 17,397                       | 0                                  | 361,077                             |

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 580

Name: WEST HILLS

| Description                                     | CA<br>(Object) | 31<br>Bookstore Fund | 32<br>Cafeteria Fund | 33<br>Child<br>Development<br>Fund | 34<br>Farm Operation<br>Fund | 35<br>Revenue Bond<br>Project Fund | 39<br>Other Special<br>Revenue Fund |
|---|----------------|----------------------|----------------------|------------------------------------|------------------------------|------------------------------------|-------------------------------------|
| <b>FUND BALANCE (NON-GASB 54)</b>               |                |                      |                      |                                    |                              |                                    |                                     |
| Fund Balance Reserved                           | 9710           | 0                    | 0                    | 0                                  | 0                            | 0                                  | 0                                   |
| NonCash Assets                                  | 9711           | 0                    | 0                    | 0                                  | 0                            | 0                                  | 0                                   |
| Amounts Restricted by Law for Specific Purposes | 9712           | 0                    | 0                    | 0                                  | 0                            | 0                                  | 0                                   |
| Reserve for Encumbrances Credit                 | 9713           | 0                    | 0                    | 0                                  | 0                            | 0                                  | 0                                   |
| Reserve for Encumbrances Debit                  | 9714           | 0                    | 0                    | 0                                  | 0                            | 0                                  | 0                                   |
| Reserve for Debt Services                       | 9715           | 0                    | 0                    | 0                                  | 0                            | 0                                  | 0                                   |
| Assigned/Committed                              | 9754           | 0                    | 0                    | 0                                  | 0                            | 0                                  | 0                                   |
| Unassigned                                      | 9790           | 0                    | 0                    | 0                                  | 0                            | 0                                  | 0                                   |
| Total Fund Balance                              |                | 0                    | 0                    | 0                                  | 0                            | 0                                  | 0                                   |
| <b>Fund Balance (GASB 54)</b>                   | 9750           |                      |                      |                                    |                              |                                    |                                     |
| Nonspendable Fund Balance                       | 9751           | 0                    | 0                    | 0                                  | 0                            | 0                                  | 0                                   |
| Restricted Fund Balance                         | 9752           | 0                    | 0                    | 0                                  | 0                            | 0                                  | 0                                   |
| Committed Fund Balance                          | 9753           | 0                    | 0                    | 0                                  | 0                            | 0                                  | 0                                   |
| Assigned Fund Balance                           | 9754           | 0                    | 0                    | 0                                  | 0                            | 0                                  | 0                                   |
| Total Designated Fund Balance                   |                | 0                    | 0                    | 0                                  | 0                            | 0                                  | 0                                   |
| Uncommitted Fund Balance                        | 9790           | 0                    | (285,282)            | 87,513                             | 40,508                       | 0                                  | (167,363)                           |
| <b>TOTAL FUND EQUITY</b>                        |                | 0                    | (285,282)            | 87,513                             | 40,508                       | 0                                  | (167,363)                           |
| <b>TOTAL LIABILITIES AND FUND EQUITY</b>        |                | 0                    | (33,586)             | 3,142,857                          | 57,905                       | 0                                  | 193,714                             |

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 580

Name: WEST HILLS

| Description                              | CA<br>(Object) | 41                              | 42                                | 43                              |
|--|----------------|---------------------------------|-----------------------------------|---------------------------------|
|  |                | Capital Outlay<br>Projects Fund | Revenue Bond<br>Construction Fund | General Obligation<br>Bond Fund |
| <b>ASSETS</b>                            |                |                                 |                                   |                                 |
| Cash, Investments, and Receivables       | 9100           |                                 |                                   |                                 |
| Cash:                                    |                |                                 |                                   |                                 |
| Awaiting Deposit and in Banks            | 9111           | 799,778                         |                                   |                                 |
| In County Treasury                       | 9112           | 911,472                         | 5,458,919                         |                                 |
| Cash With Fiscal Agents                  | 9113           |                                 |                                   |                                 |
| Revolving Cash Accounts                  | 9114           |                                 |                                   |                                 |
| Investments (at cost)                    | 9120           |                                 |                                   |                                 |
| Accounts Receivable                      | 9130           | 4,724,284                       | 27,792                            |                                 |
| Due from Other Funds                     | 9140           | 4,809,858                       |                                   |                                 |
| Inventories, Stores, and Prepaid Items   | 9200           |                                 |                                   |                                 |
| Inventories and Stores                   | 9210           |                                 |                                   |                                 |
| Prepaid Items                            | 9220           |                                 |                                   |                                 |
| <b>TOTAL ASSETS</b>                      |                | 11,245,392                      | 5,486,711                         | 0                               |
| <b>LIABILITIES</b>                       |                |                                 |                                   |                                 |
| Current Liabilities and Deferred Revenue | 9500           |                                 |                                   |                                 |
| Accounts Payable                         | 9510           | 1,537,813                       |                                   |                                 |
| Accrued Salaries and Wages Payable       | 9520           |                                 |                                   |                                 |
| Compensated Absences Payable Current     | 9530           |                                 |                                   |                                 |
| Due to Other Funds                       | 9540           | 17,675                          | 1,231,580                         |                                 |
| Temporary Loans                          | 9550           |                                 |                                   |                                 |
| Current Portion of Long-Term Debt        | 9560           |                                 |                                   |                                 |
| Deferred Revenues                        | 9570           |                                 |                                   |                                 |
| <b>TOTAL LIABILITIES</b>                 |                | 1,555,488                       | 1,231,580                         | 0                               |

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 580

Name: WEST HILLS

| Description                                     | CA<br>(Object) | 41                              | 42                                | 43                              |
|---|----------------|---------------------------------|-----------------------------------|---------------------------------|
|   |                | Capital Outlay<br>Projects Fund | Revenue Bond<br>Construction Fund | General Obligation<br>Bond Fund |
| <b>FUND BALANCE (NON-GASB 54)</b>               |                |                                 |                                   |                                 |
| Fund Balance Reserved                           | 9710           |                                 |                                   |                                 |
| NonCash Assets                                  | 9711           |                                 |                                   |                                 |
| Amounts Restricted by Law for Specific Purposes | 9712           |                                 |                                   |                                 |
| Reserve for Encumbrances Credit                 | 9713           |                                 |                                   |                                 |
| Reserve for Encumbrances Debit                  | 9714           |                                 |                                   |                                 |
| Reserve for Debt Services                       | 9715           |                                 |                                   |                                 |
| Assigned/Committed                              | 9754           | 8,816,904                       |                                   |                                 |
| Unassigned                                      | 9790           |                                 |                                   |                                 |
| <b>Total Fund Balance</b>                       |                | 8,816,904                       | 0                                 | 0                               |
| <b>Fund Balance (GASB 54)</b>                   | 9750           |                                 |                                   |                                 |
| Nonspendable Fund Balance                       | 9751           |                                 |                                   |                                 |
| Restricted Fund Balance                         | 9752           |                                 |                                   |                                 |
| Committed Fund Balance                          | 9753           |                                 |                                   |                                 |
| Assigned Fund Balance                           | 9754           |                                 | 4,255,131                         |                                 |
| <b>Total Designated Fund Balance</b>            |                | 0                               | 4,255,131                         | 0                               |
| Uncommitted Fund Balance                        | 9790           |                                 |                                   |                                 |
| <b>TOTAL FUND EQUITY</b>                        |                | 8,816,904                       | 4,255,131                         | 0                               |
| <b>TOTAL LIABILITIES AND FUND EQUITY</b>        |                | 10,372,392                      | 5,486,711                         | 0                               |

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

District ID: 580

Name: WEST HILLS

| Description                                | CA<br>(Object) | 51                | 52                | 53                         | 59                          |
|--|----------------|-------------------|-------------------|----------------------------|-----------------------------|
|  |                | Bookstore<br>Fund | Cafeteria<br>Fund | Farm<br>Operations<br>Fund | Other<br>Enterprise<br>Fund |
| <b>ASSETS</b>                              |                |                   |                   |                            |                             |
| Cash, Investments, and Receivables         | 9100           |                   |                   |                            |                             |
| Cash:                                      |                |                   |                   |                            |                             |
| Awaiting Deposit and in Banks              | 9111           |                   |                   |                            |                             |
| In County Treasury                         | 9112           |                   |                   |                            |                             |
| Cash With Fiscal Agents                    | 9113           |                   |                   |                            |                             |
| Revolving Cash Accounts                    | 9114           |                   |                   |                            |                             |
| Investments (at cost)                      | 9120           |                   |                   |                            |                             |
| Accounts Receivable                        | 9130           |                   |                   |                            |                             |
| Due from Other Funds                       | 9140           |                   |                   |                            |                             |
| Inventories, Stores, and Prepaid Items     | 9200           |                   |                   |                            |                             |
| Inventories and Stores                     | 9210           |                   |                   |                            |                             |
| Prepaid Items                              | 9220           |                   |                   |                            |                             |
| <b>Fixed Assets</b>                        | 9300           |                   |                   |                            |                             |
| Sites                                      | 9310           |                   |                   |                            |                             |
| Site Improvements                          | 9320           |                   |                   |                            |                             |
| Accumulated Depreciation Site Improvements | 9321           |                   |                   |                            |                             |
| Buildings                                  | 9330           |                   |                   |                            |                             |
| Accumulated Depreciation Buildings         | 9331           |                   |                   |                            |                             |
| Library Books                              | 9340           |                   |                   |                            |                             |
| Equipment                                  | 9350           |                   |                   |                            |                             |
| Accumulated Depreciation Equipment         | 9351           |                   |                   |                            |                             |
| Work in Progress                           | 9360           |                   |                   |                            |                             |
| <b>Total Fixed Assets</b>                  |                | 0                 | 0                 | 0                          | 0                           |
| <b>TOTAL ASSETS</b>                        |                | 0                 | 0                 | 0                          | 0                           |

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

District ID: 580

Name: WEST HILLS

| Description                                    | CA<br>(Object) | 51                | 52                | 53                         | 59                          |
|--|----------------|-------------------|-------------------|----------------------------|-----------------------------|
|  |                | Bookstore<br>Fund | Cafeteria<br>Fund | Farm<br>Operations<br>Fund | Other<br>Enterprise<br>Fund |
| <b>LIABILITIES</b>                             |                |                   |                   |                            |                             |
| Current Liabilities and Deferred Revenue       | 9500           |                   |                   |                            |                             |
| Accounts Payable                               | 9510           |                   |                   |                            |                             |
| Accrued Salaries and Wages Payable             | 9520           |                   |                   |                            |                             |
| Compensated Absences Payable Current           | 9530           |                   |                   |                            |                             |
| Due to Other Funds                             | 9540           |                   |                   |                            |                             |
| Temporary Loans                                | 9550           |                   |                   |                            |                             |
| Current Portion of Long-Term Debt              | 9560           |                   |                   |                            |                             |
| Deferred Revenues                              | 9570           |                   |                   |                            |                             |
| Total Current Liabilities and Deferred Revenue |                | 0                 | 0                 | 0                          | 0                           |
| Long-Term Liabilities                          | 9600           |                   |                   |                            |                             |
| Bonds Payable                                  | 9610           |                   |                   |                            |                             |
| Revenue Bonds Payable                          | 9620           |                   |                   |                            |                             |
| Certificates of Participation                  | 9630           |                   |                   |                            |                             |
| Lease Purchase of Capital Lease                | 9640           |                   |                   |                            |                             |
| Compensated Absences Long Term                 | 9650           |                   |                   |                            |                             |
| Post-Employment Benefits Long Term             | 9660           |                   |                   |                            |                             |
| Other Long-Term Liabilities                    | 9670           |                   |                   |                            |                             |
| Total Long-Term Liabilities                    |                | 0                 | 0                 | 0                          | 0                           |
| <b>TOTAL LIABILITIES</b>                       | 968            | 0                 | 0                 | 0                          | 0                           |

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

District ID: 580

Name: WEST HILLS

| Description                                     | CA<br>(Object) | 51<br>Bookstore<br>Fund | 52<br>Cafeteria<br>Fund | 53<br>Farm<br>Operations<br>Fund | 59<br>Other<br>Enterprise<br>Fund |
|---|----------------|-------------------------|-------------------------|----------------------------------|-----------------------------------|
| <b>FUND EQUITY</b>                              |                |                         |                         |                                  |                                   |
| Fund Balance Reserved                           | 9710           |                         |                         |                                  |                                   |
| NonCash Assets                                  | 9711           |                         |                         |                                  |                                   |
| Amounts Restricted by Law for Specific Purposes | 9712           |                         |                         |                                  |                                   |
| Reserve for Encumbrances Credit                 | 9713           |                         |                         |                                  |                                   |
| Reserve for Encumbrances Debit                  | 9714           |                         |                         |                                  |                                   |
| Reserve for Debt Services                       | 9715           |                         |                         |                                  |                                   |
| Assigned/Committed                              | 9754           |                         |                         |                                  |                                   |
| Unassigned                                      | 9790           |                         |                         |                                  |                                   |
| Total Reserved Fund Balance                     |                | 0                       | 0                       | 0                                | 0                                 |
| <b>Fund Balance (GASB 54)</b>                   | 9750           |                         |                         |                                  |                                   |
| Nonspendable Fund Balance                       | 9751           |                         |                         |                                  |                                   |
| Restricted Fund Balance                         | 9752           |                         |                         |                                  |                                   |
| Committed Fund Balance                          | 9753           |                         |                         |                                  |                                   |
| Assigned Fund Balance                           | 9754           |                         |                         |                                  |                                   |
| Total Designated Fund Balance                   |                | 0                       | 0                       | 0                                | 0                                 |
| Uncommitted(Unrestricted) Fund Balance          | 9790           |                         |                         |                                  |                                   |
| <b>Other Equity</b>                             | 9800           |                         |                         |                                  |                                   |
| Contributed Capital                             | 9810           |                         |                         |                                  |                                   |
| Retained Earnings                               | 9850           |                         |                         |                                  |                                   |
| Investment in General Fixed Assets              | 9890           |                         |                         |                                  |                                   |
| <b>TOTAL FUND EQUITY</b>                        |                | 0                       | 0                       | 0                                | 0                                 |
| <b>TOTAL LIABILITIES AND FUND EQUITY</b>        |                | 0                       | 0                       | 0                                | 0                                 |

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 580

Name: WEST HILLS

| Description                                | CA       | 61                  | 69                          |
|--|----------|---------------------|-----------------------------|
|  | (Object) | Self-Insurance Fund | Other Internal Service Fund |
| <b>ASSETS</b>                              |          |                     |                             |
| Cash, Investments, and Receivables         | 9100     |                     |                             |
| Cash:                                      |          |                     |                             |
| Awaiting Deposit and in Banks              | 9111     |                     |                             |
| In County Treasury                         | 9112     |                     |                             |
| Cash With Fiscal Agents                    | 9113     |                     |                             |
| Revolving Cash Accounts                    | 9114     |                     |                             |
| Investments (at cost)                      | 9120     |                     |                             |
| Accounts Receivable                        | 9130     |                     |                             |
| Due from Other Funds                       | 9140     |                     |                             |
| Student Loans Receivable                   | 9150     |                     |                             |
| Inventories, Stores, and Prepaid Items     | 9200     |                     |                             |
| Inventories and Stores                     | 9210     |                     |                             |
| Prepaid Items                              | 9220     |                     |                             |
| <b>Fixed Assets</b>                        | 9300     |                     |                             |
| Sites                                      | 9310     |                     |                             |
| Site Improvements                          | 9320     |                     |                             |
| Accumulated Depreciation Site Improvements | 9321     |                     |                             |
| Buildings                                  | 9330     |                     |                             |
| Accumulated Depreciation Buildings         | 9331     |                     |                             |
| Library Books                              | 9340     |                     |                             |
| Equipment                                  | 9350     |                     |                             |
| Accumulated Depreciation Equipment         | 9351     |                     |                             |
| Work in Progress                           | 9360     |                     |                             |
| <b>Total Fixed Assets</b>                  |          | 0                   | 0                           |
| <b>TOTAL ASSETS</b>                        |          | 0                   | 0                           |

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 580

Name: WEST HILLS

| Description                                    | CA<br>(Object) | 61<br>Self-Insurance Fund | 69<br>Other Internal Service<br>Fund |
|--|----------------|---------------------------|--------------------------------------|
| <b>LIABILITIES</b>                             |                |                           |                                      |
| Current Liabilities and Deferred Revenue       | 9500           |                           |                                      |
| Accounts Payable                               | 9510           |                           |                                      |
| Accrued Salaries and Wages Payable             | 9520           |                           |                                      |
| Compensated Absences Payable Current           | 9530           |                           |                                      |
| Due to Other Funds                             | 9540           |                           |                                      |
| Temporary Loans                                | 9550           |                           |                                      |
| Current Portion of Long-Term Debt              | 9560           |                           |                                      |
| Deferred Revenues                              | 9570           |                           |                                      |
| Total Current Liabilities and Deferred Revenue |                | 0                         | 0                                    |
| Long-Term Liabilities                          | 9600           |                           |                                      |
| Bonds Payable                                  | 9610           |                           |                                      |
| Revenue Bonds Payable                          | 9620           |                           |                                      |
| Certificates of Participation                  | 9630           |                           |                                      |
| Lease Purchase of Capital Lease                | 9640           |                           |                                      |
| Compensated Absences Long Term                 | 9650           |                           |                                      |
| Post-Employment Benefits Long Term             | 9660           |                           |                                      |
| Other Long-Term Liabilities                    | 9670           |                           |                                      |
| Total Long-Term Liabilities                    |                | 0                         | 0                                    |
| <b>TOTAL LIABILITIES</b>                       | 968            | 0                         | 0                                    |

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 580

Name: WEST HILLS

| Description                                     | CA<br>(Object) | 61<br>Self-Insurance Fund | 69<br>Other Internal Service<br>Fund |
|---|----------------|---------------------------|--------------------------------------|
| <b>FUND EQUITY</b>                              |                |                           |                                      |
| Fund Balance Reserved                           | 9710           |                           |                                      |
| NonCash Assets                                  | 9711           |                           |                                      |
| Amounts Restricted by Law for Specific Purposes | 9712           |                           |                                      |
| Reserve for Encumbrances Credit                 | 9713           |                           |                                      |
| Reserve for Encumbrances Debit                  | 9714           |                           |                                      |
| Reserve for Debt Services                       | 9715           |                           |                                      |
| Assigned/Committed                              | 9754           |                           |                                      |
| Unassigned                                      | 9790           |                           |                                      |
| Total Reserved Fund Balance                     |                | 0                         | 0                                    |
| <b>Fund Balance (GASB 54)</b>                   | 9750           |                           |                                      |
| Nonspendable Fund Balance                       | 9751           |                           |                                      |
| Restricted Fund Balance                         | 9752           |                           |                                      |
| Committed Fund Balance                          | 9753           |                           |                                      |
| Assigned Fund Balance                           | 9754           |                           |                                      |
| Total Designated Fund Balance                   |                | 0                         | 0                                    |
| Uncommitted(Unrestricted) Fund Balance          | 9790           |                           |                                      |
| <b>Other Equity</b>                             | 9800           |                           |                                      |
| Contributed Capital                             | 9810           |                           |                                      |
| Retained Earnings                               | 9850           |                           |                                      |
| Investment in General Fixed Assets              | 9890           |                           |                                      |
| <b>TOTAL FUND EQUITY</b>                        |                | 0                         | 0                                    |
| <b>TOTAL LIABILITIES AND FUND EQUITY</b>        |                | 0                         | 0                                    |

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 580

Name: WEST HILLS

| Description                                | CA<br>(Object) | 71                                   | 72  | 73                                       | 74                                     | 75                                    | 76                       | 77                                     | 79                  |
|--|----------------|--------------------------------------|---|--|--|---------------------------------------|--------------------------|--|---------------------|
|  |                | Associated<br>Students<br>Trust Fund | Student<br>Representation<br>Fee Trust Fund | Student Body<br>Center Fee<br>Trust Fund | Student<br>Financial Aid<br>Trust Fund | Scholarship<br>and Loan<br>Trust Fund | Investment<br>Trust Fund | Deferred<br>Compensation<br>Trust Fund | Other<br>Trust Fund |
| <b>ASSETS</b>                              |                |                                      |   |  |  |                                       |                          |  |                     |
| Cash, Investments, and Receivables         | 9100           |                                      |   |  |  |                                       |                          |  |                     |
| Cash:                                      |                |                                      |   |  |  |                                       |                          |  |                     |
| Awaiting Deposit and in Banks              | 9111           | 57,625                               |   |  | 3,091,944                              | 64,144                                |                          |  | 23,558              |
| In County Treasury                         | 9112           |                                      |   |  |  |                                       |                          |  |                     |
| Cash With Fiscal Agents                    | 9113           |                                      |   |  |  |                                       |                          |  |                     |
| Revolving Cash Accounts                    | 9114           | 400                                  |   |  |  |                                       |                          |  |                     |
| Investments (at cost)                      | 9120           | 18                                   |   |  | 170                                    | 23,459                                | 11,673,445               |  | 36,414              |
| Accounts Receivable                        | 9130           | 510                                  |   |  | 1,232,705                              |                                       |                          |  |                     |
| Due from Other Funds                       | 9140           | 104,755                              |   |  | (2,320,120)                            | 30,993                                |                          |  | 10,229              |
| Student Loans Receivable                   | 9150           |                                      |   |  |  |                                       |                          |  |                     |
| Inventories, Stores, and Prepaid Items     | 9200           |                                      |   |  |  |                                       |                          |  |                     |
| Inventories and Stores                     | 9210           |                                      |   |  |  |                                       |                          |  |                     |
| Prepaid Items                              | 9220           |                                      |   |  |  |                                       |                          |  |                     |
| <b>Fixed Assets</b>                        | 9300           |                                      |   |  |  |                                       |                          |  |                     |
| Sites                                      | 9310           |                                      |   |  |  |                                       |                          |  |                     |
| Site Improvements                          | 9320           |                                      |   |  |  |                                       |                          |  |                     |
| Accumulated Depreciation Site Improvements | 9321           |                                      |   |  |  |                                       |                          |  |                     |
| Buildings                                  | 9330           |                                      |   |  |  |                                       |                          |  |                     |
| Accumulated Depreciation Buildings         | 9331           |                                      |   |  |  |                                       |                          |  |                     |
| Library Books                              | 9340           |                                      |   |  |  |                                       |                          |  |                     |
| Equipment                                  | 9350           |                                      |   |  |  |                                       |                          |  |                     |
| Accumulated Depreciation Equipment         | 9351           |                                      |   |  |  |                                       |                          |  |                     |
| Work in Progress                           | 9360           |                                      |   |  |  |                                       |                          |  |                     |
| <b>Total Fixed Assets</b>                  |                | 0                                    | 0   | 0  | 0                                      | 0                                     | 0                        | 0                                      | 0                   |
| <b>TOTAL ASSETS</b>                        |                | 163,308                              | 0   | 0  | 2,004,699                              | 118,596                               | 11,673,445               | 0                                      | 70,201              |

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 580

Name: WEST HILLS

| Description                                    | CA<br>(Object) | 71                                   | 72  | 73                                       | 74                                     | 75                                    | 76                       | 77                                     | 79                  |
|--|----------------|--------------------------------------|---|--|--|---------------------------------------|--------------------------|--|---------------------|
|  |                | Associated<br>Students<br>Trust Fund | Student<br>Representation<br>Fee Trust Fund | Student Body<br>Center Fee<br>Trust Fund | Student<br>Financial Aid<br>Trust Fund | Scholarship<br>and Loan<br>Trust Fund | Investment<br>Trust Fund | Deferred<br>Compensation<br>Trust Fund | Other<br>Trust Fund |
| <b>LIABILITIES</b>                             |                |                                      |   |  |  |                                       |                          |  |                     |
| Current Liabilities and Deferred Revenue       | 9500           |                                      |   |  |  |                                       |                          |  |                     |
| Accounts Payable                               | 9510           | 848                                  |   |  | 970,414                                |                                       |                          |  | 347                 |
| Accrued Salaries and Wages Payable             | 9520           |                                      |   |  |  |                                       |                          |  |                     |
| Compensated Absences Payable Current           | 9530           |                                      |   |  |  |                                       |                          |  |                     |
| Due to Other Funds                             | 9540           | 9,590                                |   |  | 998,199                                | 32,993                                |                          |  | 10,759              |
| Temporary Loans                                | 9550           |                                      |   |  |  |                                       |                          |  |                     |
| Current Portion of Long-Term Debt              | 9560           |                                      |   |  |  |                                       |                          |  |                     |
| Deferred Revenues                              | 9570           | 12,790                               |   |  | 5,033                                  |                                       |                          |  |                     |
| Total Current Liabilities and Deferred Revenue |                | 23,228                               | 0   | 0  | 1,973,646                              | 32,993                                | 0                        | 0                                      | 11,106              |
| Long-Term Liabilities                          | 9600           |                                      |   |  |  |                                       |                          |  |                     |
| Bonds Payable                                  | 9610           |                                      |   |  |  |                                       |                          |  |                     |
| Revenue Bonds Payable                          | 9620           |                                      |   |  |  |                                       |                          |  |                     |
| Certificates of Participation                  | 9630           |                                      |   |  |  |                                       |                          |  |                     |
| Lease Purchase of Capital Lease                | 9640           |                                      |   |  |  |                                       |                          |  |                     |
| Compensated Absences Long Term                 | 9650           |                                      |   |  |  |                                       |                          |  |                     |
| Post-Employment Benefits Long Term             | 9660           |                                      |   |  |  |                                       |                          |  |                     |
| Other Long-Term Liabilities                    | 9670           |                                      |   |  |  |                                       |                          |  |                     |
| Total Long-Term Liabilities                    |                | 0                                    | 0   | 0  | 0                                      | 0                                     | 0                        | 0                                      | 0                   |
| <b>TOTAL LIABILITIES</b>                       | 968            | 23,228                               | 0   | 0  | 1,973,646                              | 32,993                                | 0                        | 0                                      | 11,106              |

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 580

Name: WEST HILLS

| Description                                     | CA<br>(Object) | 71                                   | 72  | 73                                       | 74                                     | 75                                    | 76                       | 77                                     | 79                  |
|---|----------------|--------------------------------------|---|--|--|---------------------------------------|--------------------------|--|---------------------|
|   |                | Associated<br>Students<br>Trust Fund | Student<br>Representation<br>Fee Trust Fund | Student Body<br>Center Fee<br>Trust Fund | Student<br>Financial Aid<br>Trust Fund | Scholarship<br>and Loan<br>Trust Fund | Investment<br>Trust Fund | Deferred<br>Compensation<br>Trust Fund | Other<br>Trust Fund |
| <b>FUND EQUITY</b>                              |                |                                      |   |  |  |                                       |                          |  |                     |
| Fund Balance Reserved                           | 9710           |                                      |   |  |  |                                       |                          |  |                     |
| NonCash Assets                                  | 9711           |                                      |   |  |  |                                       |                          |  |                     |
| Amounts Restricted by Law for Specific Purposes | 9712           |                                      |   |  |  |                                       |                          |  |                     |
| Reserve for Encumbrances Credit                 | 9713           |                                      |   |  |  |                                       |                          |  |                     |
| Reserve for Encumbrances Debit                  | 9714           |                                      |   |  |  |                                       |                          |  |                     |
| Reserve for Debt Services                       | 9715           |                                      |   |  |  |                                       |                          |  |                     |
| Assigned/Committed                              | 9754           |                                      |   |  |  |                                       |                          |  |                     |
| Unassigned                                      | 9790           |                                      |   |  |  |                                       |                          |  |                     |
| Total Reserved Fund Balance                     |                | 0                                    | 0   | 0  | 0                                      | 0                                     | 0                        | 0                                      | 0                   |
| <b>Fund Balance (GASB 54)</b>                   | 9750           |                                      |   |  |  |                                       |                          |  |                     |
| Nonspendable Fund Balance                       | 9751           |                                      |   |  |  |                                       |                          |  |                     |
| Restricted Fund Balance                         | 9752           |                                      |   |  |  | 85,603                                |                          |  |                     |
| Committed Fund Balance                          | 9753           |                                      |   |  |  |                                       | 11,673,445               |  |                     |
| Assigned Fund Balance                           | 9754           | 140,080                              |   |  | 31,052                                 |                                       |                          |  | 59,094              |
| Total Designated Fund Balance                   |                | 140,080                              | 0   | 0  | 31,052                                 | 85,603                                | 11,673,445               | 0                                      | 59,094              |
| Uncommitted(Unrestricted) Fund Balance          | 9790           |                                      |   |  |  |                                       |                          |  |                     |
| <b>Other Equity</b>                             | 9800           |                                      |   |  |  |                                       |                          |  |                     |
| Contributed Capital                             | 9810           |                                      |   |  |  |                                       |                          |  |                     |
| Retained Earnings                               | 9850           |                                      |   |  |  |                                       |                          |  |                     |
| Investment in General Fixed Assets              | 9890           |                                      |   |  |  |                                       |                          |  |                     |
| <b>TOTAL FUND EQUITY</b>                        |                | 140,080                              | 0   | 0  | 31,052                                 | 85,603                                | 11,673,445               | 0                                      | 59,094              |
| <b>TOTAL LIABILITIES AND FUND EQUITY</b>        |                | 163,308                              | 0   | 0  | 2,004,698                              | 118,596                               | 11,673,445               | 0                                      | 70,200              |

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 580

Name: WEST HILLS

| Description   | Object Code | Fund S11     | Fund S12   | Fund S10 Total |
|---|-------------|--------------|------------|----------------|
|   |             | Unrestricted | Restricted | General Fund   |
|   |             | Actual       | Actual     | Actual         |
| <b>Federal Revenues</b>   | 8100        |              |            |                |
| Forest Revenues   | 8110        |              |            | 0              |
| Higher Education Act  | 8120        |              | 3,198,319  | 3,198,319      |
| Workforce Investment Act  | 8130        |              | 1,068,411  | 1,068,411      |
| Temporary Assistance for Needy Families (TANF)                    | 8140        |              | 251,176    | 251,176        |
| Student Financial Aid   | 8150        |              | 275,921    | 275,921        |
| Veterans Education  | 8160        | 240          |            | 240            |
| Vocational and Technical Education Act (VATEA)                    | 8170        |              | 392,010    | 392,010        |
| Other Federal Revenues  | 8190        | 105,571      | 182,294    | 287,865        |
| <b>Total Federal Revenues</b>                                     | 8100        | 105,811      | 5,368,131  | 5,473,942      |
| <b>State Revenues</b>   | 8600        |              |            |                |
| General Apportionments  | 8610        |              |            | 0              |
| Apprenticeship Apportionment                                      | 8611        |              |            | 0              |
| State General Apportionment                                       | 8612        | 35,543,437   |            | 35,543,437     |
| Other General Apportionment                                       | 8613        | 550,354      |            | 550,354        |
| General Categorical Programs                                      | 8620        |              |            |                |
| Child Development   | 8621        |              |            | 0              |
| Extended Opportunity Programs and Services(EOPS)                  | 8622        |              | 898,542    | 898,542        |
| Disabled Students Programs and Services(DSPS)                     | 8623        |              | 698,877    | 698,877        |
| Temporary Assistance for Needy Families (TANF)                    | 8624        |              |            | 0              |
| California Work Opportunity and Responsibility to Kids (CalWORKs) | 8625        |              | 316,428    | 316,428        |
| Telecommunications and Technology Infrastructure Program (TTIP)   | 8626        |              |            | 0              |
| Other General Categorical Programs                                | 8627        |              | 4,407,034  | 4,407,034      |

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 580

Name: WEST HILLS

| Description                              | Object Code | Fund S11     | Fund S12   | Fund S10 Total |
|--|-------------|--------------|------------|----------------|
|  |             | Unrestricted | Restricted | General Fund   |
|  |             | Actual       | Actual     | Actual         |
| <b>EPA Proceeds</b>                      | 8630        | 4,324,550    |            | 4,324,550      |
| <b>Reimbursable Categorical Programs</b> | 8650        |              |            |                |
| Instructional Improvement Grant          | 8651        |              |            | 0              |
| Other Reimbursable Categorical Programs  | 8652        |              | 2,584,235  | 2,584,235      |
| <b>State Tax Subventions</b>             | 8670        |              |            |                |
| Homeowners' Property Tax Relief          | 8671        | 55,486       |            | 55,486         |
| Timber Yield Tax                         | 8672        |              |            | 0              |
| Other State Tax Subventions              | 8673        |              |            | 0              |
| <b>State Non-Tax Revenues</b>            | 8680        |              |            |                |
| State Lottery Proceeds                   | 8681        | 1,034,110    | 344,611    | 1,378,721      |
| State Mandated Costs                     | 8685        | 169,820      |            | 169,820        |
| Other State Non-Tax Revenues             | 8686        |              |            | 0              |
| Other State Revenues                     | 8690        |              | 1,039,478  | 1,039,478      |
| <b>Total State Revenues</b>              | 8600        | 41,677,757   | 10,289,205 | 51,966,962     |

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 580

Name: WEST HILLS

| Description  | Object Code | Fund S11            | Fund S12          | Fund S10 Total      |
|--|-------------|---------------------|-------------------|---------------------|
|  |             | Unrestricted Actual | Restricted Actual | General Fund Actual |
| <b>Local Revenues</b>                                      | 8800        |                     |                   |                     |
| Property Taxes   | 8810        |                     |                   |                     |
| Tax Allocation, Secured Roll                               | 8811        | 6,372,375           |                   | 6,372,375           |
| Tax Allocation, Supplemental Roll                          | 8812        | 134,356             |                   | 134,356             |
| Tax Allocation, Unsecured Roll                             | 8813        | 287,442             |                   | 287,442             |
| Prior Years Taxes  | 8816        | 30,241              |                   | 30,241              |
| Education Revenues Augmentation Fund (ERAF)                | 8817        | (539,824)           |                   | (539,824)           |
| Redevelopment Agency Funds - Pass Through                  | 8818        | 52,135              |                   | 52,135              |
| Redevelopment Agency Funds - Residual                      | 8819        | 707,417             |                   | 707,417             |
| Redevelopment Agency Funds - Asset Liquidation             | 8819.1      | 17,400              |                   | 17,400              |
| Contributions, Gifts, Grants, and Endowments               | 8820        |                     | 223,725           | 223,725             |
| Contract Services  | 8830        |                     |                   |                     |
| Contract Instructional Services                            | 8831        | 305,279             |                   | 305,279             |
| Other Contranct Services                                   | 8832        |                     |                   | 0                   |
| Sales and Commissions                                      | 8840        | 8,454               |                   | 8,454               |
| Rentals and Leases   | 8850        | 15,077              |                   | 15,077              |
| Interest and Investment Income                             | 8860        | 178,684             |                   | 178,684             |
| Student Fees and Charges                                   | 8870        |                     |                   |                     |
| Community Services Classes                                 | 8872        |                     |                   | 0                   |
| Dormitory  | 8873        |                     |                   | 0                   |
| Enrollment   | 8874        | 851,225             |                   | 851,225             |
| Enrollment Contra Revenue for Uncollectible Receivables    | 8874.1      |                     |                   | 0                   |
| Enrollment Contra Revenue for AB19 College Promise Waivers | 8874.5      |                     |                   | 0                   |
| Enrollment Contra Revenue for COVID Refunds                | 8874.7      |                     |                   | 0                   |
| Field Trips and Use of Nondistrict Facilities              | 8875        |                     |                   | 0                   |
| Health Services  | 8876        |                     |                   | 0                   |
| Instructional Materials Fees and Sales of Materials        | 8877        |                     |                   | 0                   |
| Insurance  | 8878        |                     |                   | 0                   |
| Student Records  | 8879        | 20,518              |                   | 20,518              |
| Nonresident Tuition  | 8880        | 393,065             |                   | 393,065             |
| Parking Services and Public Transportation                 | 8881        |                     |                   | 0                   |
| Other Student Fees and Charges                             | 8885        |                     |                   | 0                   |
| Other Local Revenues                                       | 8890        | 233,494             |                   | 233,494             |
| <b>Total Local Revenues</b>                                | 8800        | 9,067,338           | 223,725           | 9,291,063           |
| <b>Total Revenues</b>                                      |             | 50,850,906          | 15,881,061        | 66,731,967          |

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 580

Name: WEST HILLS

| Description                                       | Object Code | Fund S11     | Fund S12   | Fund S10 Total |
|---|-------------|--------------|------------|----------------|
|   |             | Unrestricted | Restricted | General Fund   |
|   |             | Actual       | Actual     | Actual         |
| <b>Other Financing Sources</b>                    | 8900        |              |            |                |
| Proceeds of General Fixed Assets                  | 8910        |              |            | 0              |
| Proceeds of Long-Term Debt                        | 8940        |              |            | 0              |
| Incoming Transfers -- (8970/8981/8982/8983)       | 898#        | 872,332      | 1,139,902  | 2,012,234      |
| <b>Total Other Financing Sources</b>              | 8900        | 872,332      | 1,139,902  | 2,012,234      |
| <b>Total Revenues and Other Financing Sources</b> |             | 51,723,238   | 17,020,963 | 68,744,201     |

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 580

Name: WEST HILLS

| Activity Classification                        | Activity Code | Salaries and Benefits |                   | Operating Expenses<br>(4000 - 5000) | Capital Outlay<br>(6000) | Other Outgo<br>(7000) | Total      |
|--|---------------|-----------------------|-------------------|-------------------------------------|--------------------------|-----------------------|------------|
|  |               | Instructional         | Non Instructional |                                     |                          |                       |            |
| Agriculture and Natual Resources               | 0100          | 349,349               | 142,417           | 40,594                              | 26,321                   |                       | 558,681    |
| Architecture and Environmental Design          | 0200          |                       |                   |                                     |                          |                       | 0          |
| Environmental Sciences and Technologies        | 0300          |                       |                   |                                     |                          |                       | 0          |
| Biological Sciences                            | 0400          | 1,302,050             |                   | 37,594                              |                          |                       | 1,339,644  |
| Business and Management                        | 0500          | 536,960               |                   | 37,263                              |                          |                       | 574,223    |
| Communications                                 | 0600          | 9,104                 |                   |                                     |                          |                       | 9,104      |
| Computer and Information Science               | 0700          | 324,187               |                   | 309,600                             |                          |                       | 633,787    |
| Education                                      | 0800          | 1,746,444             | 88,731            | 66,545                              |                          |                       | 1,901,720  |
| Engineering and Related Industrial Technology  | 0900          | 556,309               | 58,637            | 280,496                             | 242,160                  |                       | 1,137,602  |
| Fine and Applied Arts                          | 1000          | 514,835               |                   | 4,900                               |                          |                       | 519,735    |
| Foreign language                               | 1100          | 75,083                |                   |                                     |                          |                       | 75,083     |
| Health   | 1200          | 1,660,322             | 464,249           | 51,189                              |                          |                       | 2,175,760  |
| Consumer Education And Home Economics          | 1300          | 764,372               | (884)             | 59,786                              | 2,013                    |                       | 825,287    |
| Law  | 1400          |                       |                   |                                     |                          |                       | 0          |
| Humanities(Letters)                            | 1500          | 2,114,263             |                   | 16,285                              |                          |                       | 2,130,548  |
| Library Science                                | 1600          |                       |                   |                                     |                          |                       | 0          |
| Mathematics                                    | 1700          | 1,925,846             |                   | 14,754                              |                          |                       | 1,940,600  |
| Military Studies                               | 1800          |                       |                   |                                     |                          |                       | 0          |
| Physical Sciences                              | 1900          | 681,798               | 7,876             | 37,021                              |                          |                       | 726,695    |
| Psychology                                     | 2000          | 349,318               |                   | 9,612                               |                          |                       | 358,930    |
| Public Affairs and Services                    | 2100          | 481,243               |                   |                                     |                          |                       | 481,243    |
| Social Sciences                                | 2200          | 1,414,109             |                   | 2,038                               |                          |                       | 1,416,147  |
| Commercial Services                            | 3000          |                       |                   |                                     |                          |                       | 0          |
| Interdisciplinary Studies                      | 4900          | 698,330               | 586,654           | 542,151                             | 3,470                    |                       | 1,830,605  |
| Instruc Staff-Retirees' Bnfts & Retire Incents | 5900          | 151,833               |                   |                                     |                          |                       | 151,833    |
| <b>Sub-Total Instructional Activites</b>       |               | 15,655,755            | 1,347,680         | 1,509,828                           | 273,964                  |                       | 18,787,227 |
| <b>Total Expenditures for GF Activities*</b>   |               | 16,378,170            | 27,308,262        | 6,577,648                           | 847,038                  | 2,498,072             | 53,609,190 |

\*Total Expenditures for GF Activities above is the grand total of Instructional and Non-Instructional activities.

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 580

Name: WEST HILLS

| Activity Classification                            | Activity Code | Salaries and Benefits |                   | Operating Expenses<br>(4000 - 5000) | Capital Outlay<br>(6000) | Other Outgo<br>(7000) | Total     |
|--|---------------|-----------------------|-------------------|-------------------------------------|--------------------------|-----------------------|-----------|
|  |               | Instructional         | Non Instructional |                                     |                          |                       |           |
| Instructional Administration and Governance        | 6000          |                       |                   |                                     |                          |                       |           |
| Academic Administration                            | 6010          | 4,617                 | 1,302,048         | 88,910                              |                          |                       | 1,395,575 |
| Course and Curriculum Development                  | 6020          | 2,499                 | 305,573           | 202,547                             | 40,923                   |                       | 551,542   |
| Academic / Faculty Senate                          | 6030          |                       | 14,021            | 3,425                               |                          |                       | 17,446    |
| Other Instructional Administration & Governance    | 6090          | 2,115                 | 289,430           | 230,467                             | 60,886                   |                       | 582,898   |
| <b>Total Instructional Admin. &amp; Governance</b> |               | 9,231                 | 1,911,072         | 525,349                             | 101,809                  | 0                     | 2,547,461 |
| Instructional Support Services                     | 6100          |                       |                   |                                     |                          |                       |           |
| Learning Center                                    | 6110          | 428,306               | 407,150           | 104,350                             | 28,425                   |                       | 968,231   |
| Library  | 6120          |                       | 894,873           | 96,529                              | 16,476                   |                       | 1,007,878 |
| Media  | 6130          |                       | 133,331           | 2,825                               | 2,198                    |                       | 138,354   |
| Museums and Galleries                              | 6140          |                       |                   |                                     |                          |                       | 0         |
| Academic Information Systems and Technology        | 6150          |                       | 171,945           | 77,812                              | (2,091)                  |                       | 247,666   |
| Other Instructional Support Services               | 6190          |                       |                   |                                     |                          |                       | 0         |
| <b>Total Instructional Support Services</b>        |               | 428,306               | 1,607,299         | 281,516                             | 45,008                   | 0                     | 2,362,129 |
| Admissions and Records                             | 6200          |                       | 437,862           | 17,487                              |                          |                       | 455,349   |
| Student Counseling and Guidance                    | 6300          |                       |                   |                                     |                          |                       |           |
| Counseling and Guidance                            | 6310          |                       | 500,488           | 653                                 |                          |                       | 501,141   |
| Matriculation and Student Assessment               | 6320          | 24,676                | 2,850,459         | 647,565                             | 29,827                   |                       | 3,552,527 |
| Transfer Programs                                  | 6330          |                       | 25,435            |                                     |                          |                       | 25,435    |
| Career Guidance                                    | 6340          | 45                    | 44,326            | 5,156                               |                          |                       | 49,527    |
| Other Student Counseling and Guidance              | 6390          |                       |                   | 10,500                              |                          |                       | 10,500    |
| <b>Total Student Counseling and Guidance</b>       |               | 24,721                | 3,420,708         | 663,874                             | 29,827                   | 0                     | 4,139,130 |

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 580

Name: WEST HILLS

| Activity Classification                           | Activity Code | Salaries and Benefits |                   | Operating Expenses<br>(4000 - 5000) | Capital Outlay<br>(6000) | Other Outgo<br>(7000) | Total     |
|---|---------------|-----------------------|-------------------|-------------------------------------|--------------------------|-----------------------|-----------|
|   |               | Instructional         | Non Instructional |                                     |                          |                       |           |
| Other Student Services                            | 6400          |                       |                   |                                     |                          |                       |           |
| Cal Work Opportunity and Responsibility to Kids * | 6410          |                       | 277,918           | 11,414                              |                          |                       | 289,332   |
| Disabled Student Programs and Services (DSPS)     | 6420          | 65,903                | 1,224,392         | 85,132                              | 39,163                   |                       | 1,414,590 |
| Extended Opportunity Programs and Services (EOPS) | 6430          |                       | 1,059,446         | 16,020                              | 51,628                   |                       | 1,127,094 |
| Health Services                                   | 6440          |                       |                   | 33,578                              |                          |                       | 33,578    |
| Student Personnel Administration                  | 6450          | 12,841                | 3,414,850         | 622,138                             | 79,987                   |                       | 4,129,816 |
| Financial Aid Administration                      | 6460          |                       | 929,288           | 30,655                              |                          |                       | 959,943   |
| Job Placement Services                            | 6470          |                       | 53,065            | 21,654                              |                          |                       | 74,719    |
| Veterans Services                                 | 6480          | 10183                 | 304,591           | 50,249                              | 3,285                    |                       | 368,308   |
| Miscellaneous Student Services                    | 6490          |                       | 156,323           | 23,330                              | 39,650                   |                       | 219,303   |
| <b>Total Other Student Services</b>               |               | 88,927                | 7,419,873         | 894,170                             | 213,713                  | 0                     | 8,616,683 |
| Operation and maintenance of Plant                | 6500          |                       |                   |                                     |                          |                       |           |
| Building Maintenance and Repairs                  | 6510          |                       | 765,180           | 464,745                             | 19,293                   |                       | 1,249,218 |
| Custodial Services                                | 6530          |                       | 1,221,934         | (292,456)                           | 27,763                   |                       | 957,241   |
| Grounds Maintenance and Repairs                   | 6550          |                       | 515,030           | (100,182)                           | 52,158                   |                       | 467,006   |
| Utilities   | 6570          |                       |                   | 1,231,098                           |                          |                       | 1,231,098 |
| Other Operations and Maintenance of Plant         | 6590          |                       |                   |                                     |                          |                       | 0         |
| <b>Total Operation and Maintenance of Plant</b>   | 6500          | 0                     | 2,502,144         | 1,303,205                           | 99,214                   | 0                     | 3,904,563 |
| <b>Planning, Policymaking and Coordinations</b>   | 6600          |                       | 1,907,240         | (338,101)                           | 11,158                   |                       | 1,580,297 |

\* California Work Opportunity and Responsibility to Kids (CalWORKs).

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 580

Name: WEST HILLS

| Activity Classification                             | Activity Code | Salaries and Benefits |                   | Operating Expenses<br>(4000 - 5000) | Capital Outlay<br>(6000) | Other Outgo<br>(7000) | Total     |
|---|---------------|-----------------------|-------------------|-------------------------------------|--------------------------|-----------------------|-----------|
|   |               | Instructional         | Non Instructional |                                     |                          |                       |           |
| General Institutional Support Services              | 6700          |                       |                   |                                     |                          |                       |           |
| Community Relations                                 | 6710          |                       | 228,201           | (55,799)                            | 1,905                    |                       | 174,307   |
| Fiscal Operations                                   | 6720          |                       | 1,729,958         | (304,919)                           | 3,322                    |                       | 1,428,361 |
| Human Resources Management                          | 6730          |                       | 389,480           | 82,421                              |                          |                       | 471,901   |
| Noninstruct Staff Retirees' Benefits & Retirement * | 6740          |                       | 119,852           |                                     |                          |                       | 119,852   |
| Staff Development                                   | 6750          |                       | 26,790            | 61,048                              |                          |                       | 87,838    |
| Staff Diversity                                     | 6760          |                       | 18,901            | 5,690                               |                          |                       | 24,591    |
| Logistical Services                                 | 6770          |                       | 26,794            | 134,129                             |                          |                       | 160,923   |
| Management Information Systems                      | 6780          |                       | 1,142,943         | 668,536                             | (137)                    |                       | 1,811,342 |
| Other General Institutional Support Services        | 6790          |                       |                   | 258                                 |                          |                       | 258       |
| <b>Total General Institutional Support Services</b> | 6700          | 0                     | 3,682,919         | 591,364                             | 5,090                    | 0                     | 4,279,373 |
| Community Services & Economic Development           | 6800          |                       |                   |                                     |                          |                       |           |
| Community Recreation                                | 6810          |                       |                   |                                     |                          |                       | 0         |
| Community Service Classes                           | 6820          |                       |                   |                                     |                          |                       | 0         |
| Community Use of Facilities                         | 6830          |                       |                   |                                     |                          |                       | 0         |
| Economic Development                                | 6840          | 43,620                | 609,247           | 190,224                             | 40,656                   |                       | 883,747   |
| Other Community Services & Economic Development     | 6890          |                       | 273,265           | 51,178                              | 457                      |                       | 324,900   |
| <b>Total Community Services</b>                     | 6800          | 43,620                | 882,512           | 241,402                             | 41,113                   | 0                     | 1,208,647 |

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 580

Name: WEST HILLS

| Activity Classification              | Activity Code | Salaries and Benefits |                   | Operating Expenses<br>(4000 - 5000) | Capital Outlay<br>(6000) | Other Outgo<br>(7000) | Total     |
|--------------------------------------|---------------|-----------------------|-------------------|-------------------------------------|--------------------------|-----------------------|-----------|
|                                      |               | Instructional         | Non Instructional |                                     |                          |                       |           |
| Ancillary Services                   | 6900          |                       |                   |                                     |                          |                       |           |
| Bookstore                            | 6910          |                       |                   |                                     |                          |                       | 0         |
| Child Development Centers            | 6920          |                       | 41,023            |                                     |                          |                       | 41,023    |
| Farm Operations                      | 6930          |                       |                   |                                     |                          |                       | 0         |
| Food Services                        | 6940          |                       | 3,024             |                                     |                          |                       | 3,024     |
| Parking                              | 6950          |                       | 124,914           | 133,205                             |                          |                       | 258,119   |
| Student and Co-Curricular Activities | 6960          | 2,928                 | 1,065,456         | 663,042                             | 26,142                   |                       | 1,757,568 |
| Student Housing                      | 6970          |                       | 1,610             |                                     |                          |                       | 1,610     |
| Other Ancillary Services             | 6990          |                       |                   |                                     |                          |                       | 0         |
| <b>Total Ancillary Services</b>      | 6900          | 2,928                 | 1,236,027         | 796,247                             | 26,142                   | 0                     | 2,061,344 |
| Auxiliary Operations                 | 7000          |                       |                   |                                     |                          |                       |           |
| Contract Education                   | 7010          | 124,682               | 241,758           | 19,001                              |                          |                       | 385,441   |
| Other Auxiliary Operations           | 7090          |                       | 213,484           | 69,306                              |                          |                       | 282,790   |
| <b>Total Auxiliary Operations</b>    | 7000          | 124,682               | 455,242           | 88,307                              | 0                        | 0                     | 668,231   |

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 580

Name: WEST HILLS

| Activity Classification                              | Activity Code | Salaries and Benefits |                   | Operating Expenses<br>(4000 - 5000) | Capital Outlay<br>(6000) | Other Outgo<br>(7000) | Total      |
|--|---------------|-----------------------|-------------------|-------------------------------------|--------------------------|-----------------------|------------|
|  |               | Instructional         | Non Instructional |                                     |                          |                       |            |
| <b>Physical Property and Related Acquisitions</b>    | 7100          |                       | 497,684           | 3,000                               |                          |                       | 500,684    |
| Long-Term Debt and Other Financing                   | 7200          |                       |                   |                                     |                          |                       |            |
| Long_Term Debt                                       | 7210          |                       |                   |                                     |                          |                       | 0          |
| Tax revenue Anticipation Notes                       | 7220          |                       |                   |                                     |                          |                       | 0          |
| Other Financing                                      | 7290          |                       |                   |                                     |                          |                       | 0          |
| <b>Total Long-Term Debt and Other Financing</b>      | 7200          | 0                     | 0                 | 0                                   | 0                        | 0                     | 0          |
| Transfers, Student Aid and Other Outgo               | 7300          |                       |                   |                                     |                          |                       |            |
| Transfers  | 7310          |                       |                   |                                     |                          |                       | 0          |
| Student Aid  | 7320          |                       |                   |                                     |                          |                       | 0          |
| Other Outgo  | 7390          |                       |                   |                                     |                          | 2,498,072             | 2,498,072  |
| <b>Total Transfers, Student Aid and Other Outgo</b>  | 7300          | 0                     | 0                 | 0                                   | 0                        | 2,498,072             | 2,498,072  |
| <b>Sub-Total Non-Instructional Activites</b>         |               | 722,415               | 25,960,582        | 5,067,820                           | 573,074                  | 2,498,072             | 34,821,963 |
| <b>Total Expenditures General Fund: activities *</b> |               | 16,378,170            | 27,308,262        | 6,577,648                           | 847,038                  | 2,498,072             | 53,609,190 |

\* Total Expenditures for the General Fund: Instructional Activities and Non-Instructional Activities.

Gann Appropriations Limit

GANN Report

DISTRICT NAME: WEST HILLS

|     |   |          |     |              |
|-----|---|----------|-----|--------------|
| I.  | 2020-2021 Appropriations Limit:   |          |     |              |
| A.  | 2019-2020 Appropriations Limit:   |          |     | \$65,037,007 |
| B.  | 2020-2021 Price Factor:   | 1.0373   |     |              |
| C.  | Population factor:  |          |     |              |
|     | 1. 2018-2019 Second Period Actual FTES  | 6,111.28 |     |              |
|     | 2. 2019-2020 Second Period Actual FTES  | 5,893.09 |     |              |
|     | 3. 2019-2020 Population change factor (C2/C1)   | 0.9643   |     |              |
| D.  | 2019-2020 Limit adjusted by inflation and population factors (A * B * C.3)                                |          |     | \$65,054,462 |
| E.  | Adjustments to increase limit:  |          |     |              |
|     | 1. Transfers in of financial responsibility   |          | \$0 |              |
|     | 2. Temporary voter approved increases   |          | 0   |              |
|     | 3. Total adjustments - increase   |          |     | 0            |
|     | Sub-Total (D + E.3)   |          |     | \$65,054,462 |
| F.  | Adjustments to decrease limit:  |          |     |              |
|     | 1. Transfers out of financial responsibility  |          | \$0 |              |
|     | 2. Lapses of voter approved increases   |          | 0   |              |
|     | 3. Total adjustments - decrease   |          |     | 0            |
| G.  | 2020-2021 Appropriations Limit (D + E.3 - F.3)  |          |     | \$65,054,462 |
| II. | 2020-2021 Appropriations Subject to Limit:  |          |     |              |
| A.  | State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence) |          |     | 27,800,400   |
| B.  | State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)                               |          |     | 67,000       |
| C.  | Local Property taxes  |          |     | 6,841,555    |
| D.  | Estimated excess Debt Service taxes   |          |     | 0            |
| E.  | Estimated Parcel taxes, Square Foot taxes, etc.   |          |     | 0            |
| F.  | Interest on proceeds of taxes   |          |     | 5,000        |
| G.  | Local appropriations from taxes for unreimbursed State, court, and federal mandates                       |          |     | 0            |
| H.  | 2020-2021 Appropriations Subject to Limit   |          |     | \$34,713,955 |

For Actual Year: 2019-2020

Budget Year: 2020-2021

General Fund

| Description   | Object Code | Fund: 11             |              | Fund: 12           |            | Fund: 10   |              |
|---|-------------|----------------------|--------------|--------------------|------------|------------|--------------|
|   |             | UNRESTRICTED SUBFUND |              | RESTRICTED SUBFUND |            | TOTAL      |              |
|   |             | Actual               | Budget       | Actual             | Budget     | Actual     | Budget       |
| <b>REVENUES:</b>  |             |                      |              |                    |            |            |              |
| Federal Revenues  | 8100        | 105,811              |              | 5,368,131          | 8,100,275  | 5,473,942  | 8,100,275    |
| State Revenues  | 8600        | 41,677,757           | 32,910,482   | 10,289,205         | 15,785,196 | 51,966,962 | 48,695,678   |
| Local Revenues  | 8800        | 9,067,338            | 8,027,920    | 223,725            | 125,628    | 9,291,063  | 8,153,548    |
| <b>Total Revenues</b>                                     |             | 50,850,906           | 40,938,402   | 15,881,061         | 24,011,099 | 66,731,967 | 64,949,501   |
| <b>EXPENDITURES:</b>                                      |             |                      |              |                    |            |            |              |
| Academic Salaries   | 1000        | 15,617,801           | 14,793,930   | 2,546,040          | 3,098,486  | 18,163,841 | 17,892,416   |
| Classified Salaries                                       | 2000        | 7,869,468            | 6,824,343    | 5,144,287          | 6,174,643  | 13,013,755 | 12,998,986   |
| Employee Benefits   | 3000        | 9,371,370            | 8,475,501    | 3,137,466          | 4,106,138  | 12,508,836 | 12,581,639   |
| Supplies and Materials                                    | 4000        | 807,316              | 730,929      | 594,900            | 1,635,555  | 1,402,216  | 2,366,484    |
| Other Operating Expenses and Services                     | 5000        | 2,154,639            | 6,782,624    | 3,020,793          | 5,145,423  | 5,175,432  | 11,928,047   |
| Capital Outlay  | 6000        | 182,697              | 227,857      | 664,341            | 1,611,520  | 847,038    | 1,839,377    |
| <b>Total Expenditures</b>                                 |             | 36,003,291           | 37,835,184   | 15,107,827         | 21,771,765 | 51,111,111 | 59,606,949   |
| <b>Excess /(Deficiency) of Revenues over Expenditures</b> |             | 14,847,615           | 3,103,218    | 773,234            | 2,239,334  | 15,620,849 | 5,342,552    |
| <b>Other Financing Sources</b>                            | 8900        | 872,332              |              | 1,139,902          | 187,500    | 2,012,234  | 187,500      |
| <b>Other Outgo</b>  | 7000        | 591,213              | 13,453,218   | 1,906,859          | 2,426,834  | 2,498,072  | 15,880,052   |
| <b>Net Increase/(Decrease) in Fund Balance</b>            |             | 15,128,734           | (10,350,000) | 6,277              | 0          | 15,135,011 | (10,350,000) |
| <b>BEGINNING FUND BALANCE:</b>                            |             |                      |              |                    |            |            |              |
| Net Beginning Balance, July 1                             | 9010        | 3,631,548            | 18,760,282   | 0                  | 6,277      | 3,631,548  | 18,766,559   |
| Prior Years Adjustments                                   | 9020        |                      |              |                    |            | 0          |              |
| Adjusted Beginning Balance                                | 9030        | 3,631,548            |              | 0                  |            | 3,631,548  |              |
| <b>Ending Fund Balance, June 30</b>                       |             | 18,760,282           | 8,410,282    | 6,277              | 6,277      | 18,766,559 | 8,416,559    |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2019-2020

Budget Year: 2020-2021

DEBT SERVICE FUNDS

| Description  | Object Code | Fund: 21                          |           | Fund: 22                                  |        | Fund: 29                |           |
|--|-------------|-----------------------------------|-----------|---|--------|-------------------------|-----------|
|  |             | BOND INTEREST AND REDEMPTION FUND |           | REVENUE BOND INTEREST AND REDEMPTION FUND |        | OTHER DEBT SERVICE FUND |           |
|  |             | Actual                            | Budget    | Actual                                    | Budget | Actual                  | Budget    |
| <b>REVENUES:</b>                                   |             |                                   |           |   |        |                         |           |
| Federal Revenues                                   | 8100        |                                   |           |   |        |                         |           |
| State Revenues                                     | 8600        |                                   |           |   |        |                         |           |
| Local Revenues                                     | 8800        |                                   |           |   |        |                         |           |
| <b>Total Revenues</b>                              |             | 0                                 | 0         | 0   | 0      | 0                       | 0         |
| Other Financing Sources                            | 8900        |                                   |           |   |        |                         |           |
| Interfund Transfers In                             | 8981        |                                   |           |   |        |                         |           |
| Other Incoming Transfers                           | 8983        |                                   |           |   |        |                         |           |
| <b>Total Other Financing Sources</b>               |             | 0                                 | 0         | 0   | 0      | 0                       | 0         |
| Other Outgo  | 7000        |                                   |           |   |        |                         |           |
| Debt Retirement (Long Term Debt)                   | 7100        |                                   |           |   |        |                         |           |
| Debt Reduction                                     | 7110        |                                   |           |   |        |                         |           |
| Debt Interest and Other Service Charges            | 7120        |                                   |           |   |        |                         |           |
| Transfers Outgoing                                 | 7300 & 7400 |                                   |           |   |        |                         |           |
| Reserve for Contingencies                          | 7900        |                                   |           |   |        |                         |           |
| <b>Total Other Outgo</b>                           | 7000        | 0                                 | 0         | 0   | 0      | 0                       | 0         |
| <b>Net Other Financing Sources / (Other Outgo)</b> | 8900 & 7000 | 0                                 | 0         | 0   | 0      | 0                       | 0         |
| <b>Net Increase/Decrease in Fund Balance</b>       |             | 0                                 | 0         | 0   | 0      | 0                       | 0         |
| <b>BEGINNING FUND BALANCE:</b>                     |             |                                   |           |   |        |                         |           |
| Net Beginning Balance, July 1                      | 9010        | 5,449,242                         | 5,449,242 |   | 0      | (459,278)               | (459,278) |
| Prior Years Adjustments                            | 9020        |                                   |           |   |        |                         |           |
| Adjusted Beginning Balance                         | 9030        | 5,449,242                         |           | 0   |        | (459,278)               |           |
| <b>Ending Fund Balance, June 30</b>                |             | 5,449,242                         | 5,449,242 | 0   | 0      | (459,278)               | (459,278) |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2019-2020

Budget Year: 2020-2021

Special Revenue Funds

| Description   | Object Code | FUND: 31       |        | FUND 32        |           | FUND 33                |           |
|---|-------------|----------------|--------|----------------|-----------|------------------------|-----------|
|   |             | BOOKSTORE FUND |        | CAFETERIA FUND |           | CHILD DEVELOPMENT FUND |           |
|   |             | Actual         | Budget | Actual         | Budget    | Actual                 | Budget    |
| <b>REVENUES:</b>  |             |                |        |                |           |                        |           |
| Federal Revenues  | 8100        |                |        |                |           | 250,095                | 167,350   |
| State Revenues  | 8600        |                |        |                |           | 5,477,608              | 1,160,829 |
| Local Revenues  | 8800        |                |        | 372,919        | 307,900   | 118,238                | 164,937   |
| <b>Total Income</b>                                       |             | 0              | 0      | 372,919        | 307,900   | 5,845,941              | 1,493,116 |
| <b>Expenditures</b>                                       |             |                |        |                |           |                        |           |
| Academic Salaries   | 1000        |                |        |                |           |                        |           |
| Classified Salaries                                       | 2000        |                |        | 297,073        | 284,275   | 3,698,352              | 921,248   |
| Employee Benefits   | 3000        |                |        | 143,493        | 153,335   | 1,579,161              | 371,630   |
| Supplies and Materials                                    | 4000        |                |        | 288,050        | 130,000   | 248,532                | 130,950   |
| Other Operating Expenses and Services                     | 5000        |                |        | 447,841        | 25,500    | 2,675,657              | 125,788   |
| Capital Outlay  | 6000        |                |        |                | 5,000     | 9,156                  | 7,500     |
| <b>Total Expenditures</b>                                 |             | 0              | 0      | 1,176,457      | 598,110   | 8,210,858              | 1,557,116 |
| <b>Excess /(Deficiency) of Revenues over Expenditures</b> |             | 0              | 0      | (803,538)      | (290,210) | (2,364,917)            | (64,000)  |
| <b>Other Financing Sources</b>                            | 8900        |                |        | 495,132        | 290,210   | 2,494,430              | 75,000    |
| <b>Other Outgo</b>  | 7000        |                |        |                |           | 42,000                 | 11,000    |
| <b>Net Increase/(Decrease) in Fund Balance</b>            |             | 0              | 0      | (308,406)      | 0         | 87,513                 | 0         |
| <b>Beginning Fund Balance:</b>                            |             |                |        |                |           |                        |           |
| Net Beginning Balance, July 1                             | 9010        | 0              | 0      | 23,123         | (285,283) | 0                      | 87,513    |
| Prior Years Adjustments                                   | 9020        |                |        |                |           |                        |           |
| Adjusted Beginning Balance                                | 9030        | 0              |        | 23,123         |           | 0                      |           |
| <b>Ending Fund Balance, June 30</b>                       |             | 0              | 0      | (285,283)      | (285,283) | 87,513                 | 87,513    |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2019-2020

Budget Year: 2020-2021

Special Revenue Funds

| Description   | Object | FUND: 34            |           | FUND 35                   |        | FUND 39                    |           |
|---|--------|---------------------|-----------|---------------------------|--------|----------------------------|-----------|
|   | Code   | FARM OPERATION FUND |           | REVENUE BOND PROJECT FUND |        | OTHER SPECIAL REVENUE FUND |           |
|   |        | Actual              | Budget    | Actual                    | Budget | Actual                     | Budget    |
| <b>REVENUES:</b>  |        |                     |           |                           |        |                            |           |
| Federal Revenues  | 8100   |                     |           |                           |        |                            |           |
| State Revenues  | 8600   |                     |           |                           |        |                            |           |
| Local Revenues  | 8800   | 222,422             | 204,600   |                           |        | 293,320                    | 201,059   |
| <b>Total Income</b>                                       |        | 222,422             | 204,600   | 0                         | 0      | 293,320                    | 201,059   |
| <b>Expenditures</b>                                       |        |                     |           |                           |        |                            |           |
| Academic Salaries   | 1000   | 95,067              | 117,896   |                           |        |                            |           |
| Classified Salaries                                       | 2000   | 136,230             | 182,180   |                           |        | 193,551                    | 201,733   |
| Employee Benefits   | 3000   | 121,919             | 157,501   |                           |        | 141,937                    | 165,433   |
| Supplies and Materials                                    | 4000   | 94,952              | 69,036    |                           |        | 10,545                     | 10,000    |
| Other Operating Expenses and Services                     | 5000   | 398,311             | 126,528   |                           |        | 515,557                    | 89,000    |
| Capital Outlay  | 6000   | 18,759              |           |                           |        | 2,090                      | 6,000     |
| <b>Total Expenditures</b>                                 |        | 865,238             | 653,141   | 0                         | 0      | 863,680                    | 472,166   |
| <b>Excess /(Deficiency) of Revenues over Expenditures</b> |        | (642,816)           | (448,541) | 0                         | 0      | (570,360)                  | (271,107) |
| <b>Other Financing Sources</b>                            | 8900   | 622,116             | 358,541   |                           |        | 402,997                    | 271,107   |
| <b>Other Outgo</b>  | 7000   |                     |           |                           |        |                            |           |
| <b>Net Increase/(Decrease) in Fund Balance</b>            |        | (20,700)            | (90,000)  | 0                         | 0      | (167,363)                  | 0         |
| <b>Beginning Fund Balance:</b>                            |        |                     |           |                           |        |                            |           |
| Net Beginning Balance, July 1                             | 9010   | 61,207              | 40,507    |                           | 0      | 0                          | (167,363) |
| Prior Years Adjustments                                   | 9020   |                     |           |                           |        |                            |           |
| Adjusted Beginning Balance                                | 9030   | 61,207              |           | 0                         |        | 0                          |           |
| <b>Ending Fund Balance, June 30</b>                       |        | 40,507              | (49,493)  | 0                         | 0      | (167,363)                  | (167,363) |

For Actual Year: 2019-2020

Budget Year: 2020-2021

**Capital Projects Funds**

| Description   | Object | FUND: 41                     |             | FUND 42                        |           | FUND 43                      |           |
|---|--------|------------------------------|-------------|--------------------------------|-----------|------------------------------|-----------|
|   | Code   | CAPITAL QUTLAY PROJECTS FUND |             | REVENUE BOND CONSTRUCTION FUND |           | GENERAL OBLIGATION BOND FUND |           |
|   |        | Actual                       | Budget      | Actual                         | Budget    | Actual                       | Budget    |
| <b>REVENUES:</b>  |        |                              |             |                                |           |                              |           |
| Federal Revenues  | 8100   |                              |             |                                |           |                              |           |
| State Revenues  | 8600   | 4,655,510                    | 30,744,297  |                                |           |                              |           |
| Local Revenues  | 8800   | 163,929                      | 75,000      | 107,892                        |           |                              |           |
| <b>Total Income</b>                                       |        | 4,819,439                    | 30,819,297  | 107,892                        | 0         | 0                            | 0         |
| <b>Expenditures</b>                                       |        |                              |             |                                |           |                              |           |
| Academic Salaries   | 1000   |                              |             |                                |           |                              |           |
| Classified Salaries                                       | 2000   |                              |             |                                |           |                              |           |
| Employee Benefits   | 3000   |                              |             |                                |           |                              |           |
| Supplies and Materials                                    | 4000   | 495                          |             |                                |           |                              |           |
| Other Operating Expenses and Services                     | 5000   | 795,671                      | 775,894     |                                |           |                              |           |
| Capital Outlay  | 6000   | 12,132,463                   | 34,735,918  |                                |           |                              |           |
| <b>Total Expenditures</b>                                 |        | 12,928,629                   | 35,511,812  | 0                              | 0         | 0                            | 0         |
| <b>Excess /(Deficiency) of Revenues over Expenditures</b> |        | (8,109,190)                  | (4,692,515) | 107,892                        | 0         | 0                            | 0         |
| <b>Other Financing Sources</b>                            | 8900   | 8,043,145                    | 6,489,101   |                                |           |                              |           |
| <b>Other Outgo</b>  | 7000   | 2,561,937                    | 3,705,602   | 727,124                        |           |                              |           |
| <b>Net Increase/(Decrease) in Fund Balance</b>            |        | (2,627,982)                  | (1,909,016) | (619,232)                      | 0         | 0                            | 0         |
| <b>Beginning Fund Balance:</b>                            |        |                              |             |                                |           |                              |           |
| Net Beginning Balance, July 1                             | 9010   | 11,963,369                   | 9,335,387   | 95,399                         | (523,833) | 4,874,363                    | 4,874,363 |
| Prior Years Adustments                                    | 9020   |                              |             |                                |           |                              |           |
| Adjusted Beginning Balance                                | 9030   | 11,963,369                   |             | 95,399                         |           | 4,874,363                    |           |
| <b>Ending Fund Balance, June 30</b>                       |        | 9,335,387                    | 7,426,371   | (523,833)                      | (523,833) | 4,874,363                    | 4,874,363 |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2019-2020

Budget Year: 2020-2021

Enterprise Funds

| Description                                    | Object Code | FUND: 51       |        | FUND 52        |        | FUND 53         |        |
|--|-------------|----------------|--------|----------------|--------|-----------------|--------|
|  |             | BOOKSTORE FUND |        | CAFETERIA FUND |        | FARM OPERATIONS |        |
|  |             | Actual         | Budget | Actual         | Budget | Actual          | Budget |
| <b>REVENUES:</b>                               |             |                |        |                |        |                 |        |
| Local Revenues                                 | 8800        |                |        |                |        |                 |        |
| Other Financing Sources                        | 8900        |                |        |                |        |                 |        |
| <b>Total Income</b>                            |             | 0              | 0      | 0              | 0      | 0               | 0      |
| <b>Cost of Sales</b>                           | 5890        |                |        |                |        |                 |        |
| <b>Gross Profit or Loss</b>                    |             | 0              | 0      | 0              | 0      | 0               | 0      |
| <b>Expenditures</b>                            |             |                |        |                |        |                 |        |
| Academic Salaries                              | 1000        |                |        |                |        |                 |        |
| Classified Salaries                            | 2000        |                |        |                |        |                 |        |
| Employee Benefits                              | 3000        |                |        |                |        |                 |        |
| Supplies and Materials                         | 4000        |                |        |                |        |                 |        |
| Other Operating Expenses and Services          | 5000        |                |        |                |        |                 |        |
| Capital Outlay                                 | 6000        |                |        |                |        |                 |        |
| <b>Total Expenditures</b>                      |             | 0              | 0      | 0              | 0      | 0               | 0      |
| <b>Net Profit or Loss</b>                      |             | 0              | 0      | 0              | 0      | 0               | 0      |
| <b>Other Outgo</b>                             | 7000        |                |        |                |        |                 |        |
| <b>Net Increase/(Decrease) in Fund Balance</b> |             | 0              | 0      | 0              | 0      | 0               | 0      |
| <b>Beginning Fund Balance:</b>                 |             |                |        |                |        |                 |        |
| Net Beginning Balance, July 1                  | 9010        |                | 0      |                | 0      |                 | 0      |
| Prior Years Adjustments                        | 9020        |                |        |                |        |                 |        |
| Adjusted Beginning Balance                     | 9030        | 0              |        | 0              |        | 0               |        |
| <b>Ending Fund Balance, June 30</b>            |             | 0              | 0      | 0              | 0      | 0               | 0      |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2019-2020

Budget Year: 2020-2021

Enterprise Funds

| Description                                    | Object Code | FUND: 59              |        |  |  |  |  |
|--|-------------|-----------------------|--------|--|--|--|--|
|  |             | OTHER ENTERPRISE FUND |        |  |  |  |  |
|  |             | Actual                | Budget |  |  |  |  |
| <b>REVENUES:</b>                               |             |                       |        |  |  |  |  |
| Local Revenues                                 | 8800        |                       |        |  |  |  |  |
| Other Financing Sources                        | 8900        |                       |        |  |  |  |  |
| <b>Total Income</b>                            |             | 0                     | 0      |  |  |  |  |
| <b>Cost of Sales</b>                           | 5890        |                       |        |  |  |  |  |
| <b>Gross Profit or Loss</b>                    |             | 0                     | 0      |  |  |  |  |
| <b>Expenditures</b>                            |             |                       |        |  |  |  |  |
| Academic Salaries                              | 1000        |                       |        |  |  |  |  |
| Classified Salaries                            | 2000        |                       |        |  |  |  |  |
| Employee Benefits                              | 3000        |                       |        |  |  |  |  |
| Supplies and Materials                         | 4000        |                       |        |  |  |  |  |
| Other Operating Expenses and Services          | 5000        |                       |        |  |  |  |  |
| Capital Outlay                                 | 6000        |                       |        |  |  |  |  |
| <b>Total Expenditures</b>                      |             | 0                     | 0      |  |  |  |  |
| <b>Net Profit or Loss</b>                      |             | 0                     | 0      |  |  |  |  |
| <b>Other Outgo</b>                             | 7000        |                       |        |  |  |  |  |
| <b>Net Increase/(Decrease) in Fund Balance</b> |             | 0                     | 0      |  |  |  |  |
| <b>Beginning Fund Balance:</b>                 |             |                       |        |  |  |  |  |
| Net Beginning Balance, July 1                  | 9010        |                       | 0      |  |  |  |  |
| Prior Years Adjustments                        | 9020        |                       |        |  |  |  |  |
| Adjusted Beginning Balance                     | 9030        | 0                     |        |  |  |  |  |
| <b>Ending Fund Balance, June 30</b>            |             | 0                     | 0      |  |  |  |  |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2019-2020

Budget Year: 2020-2021

Internal Service Funds

| Description                                    | Object Code | FUND: 61            |        | FUND 69                      |        |  |  |
|--|-------------|---------------------|--------|------------------------------|--------|--|--|
|  |             | SELF-INSURANCE FUND |        | OTHER INTERNAL SERVICES FUND |        |  |  |
|  |             | Actual              | Budget | Actual                       | Budget |  |  |
| <b>REVENUES:</b>                               |             |                     |        |                              |        |  |  |
| Local Revenues                                 | 8800        |                     |        |                              |        |  |  |
| Other Financing Sources                        | 8900        |                     |        |                              |        |  |  |
| <b>Total Income</b>                            |             | 0                   | 0      | 0                            | 0      |  |  |
| <b>Expenditures</b>                            |             |                     |        |                              |        |  |  |
| Academic Salaries                              | 1000        |                     |        |                              |        |  |  |
| Classified Salaries                            | 2000        |                     |        |                              |        |  |  |
| Employee Benefits                              | 3000        |                     |        |                              |        |  |  |
| Supplies and Materials                         | 4000        |                     |        |                              |        |  |  |
| Other Operating Expenses and Services          | 5000        |                     |        |                              |        |  |  |
| Capital Outlay                                 | 6000        |                     |        |                              |        |  |  |
| <b>Total Expenditures</b>                      |             | 0                   | 0      | 0                            | 0      |  |  |
| <b>Net Profit or Loss</b>                      |             | 0                   | 0      | 0                            | 0      |  |  |
| <b>Other Outgo</b>                             | 7000        |                     |        |                              |        |  |  |
| <b>Net Increase/(Decrease) in Fund Balance</b> |             | 0                   | 0      | 0                            | 0      |  |  |
| <b>Beginning Fund Balance:</b>                 |             |                     |        |                              |        |  |  |
| Net Beginning Balance, July 1                  | 9010        |                     | 0      |                              | 0      |  |  |
| Prior Years Adjustments                        | 9020        |                     |        |                              |        |  |  |
| Adjusted Beginning Balance                     | 9030        | 0                   |        | 0                            |        |  |  |
| <b>Ending Fund Balance, June 30</b>            |             | 0                   | 0      | 0                            | 0      |  |  |

For Actual Year: 2019-2020

Budget Year: 2020-2021

**Fiduciary Funds Group**

| Description   | Object | FUND: 71                       |                               | FUND 72 |        | FUND 73 |        |
|---|--------|--------------------------------|-------------------------------|---------|--------|---------|--------|
|   | Code   | ASSOCIATED STUDENTS TRUST FUND | REPRESENTATION FEE TRUST FUND | Actual  | Budget | Actual  | Budget |
|   |        | Actual                         | Budget                        | Actual  | Budget | Actual  | Budget |
| <b>REVENUES:</b>  |        |                                |                               |         |        |         |        |
| Federal Revenues  | 8100   |                                |                               |         |        |         |        |
| State Revenues  | 8600   |                                |                               |         |        |         |        |
| Local Revenues  | 8800   | 38,443                         | 4,338                         |         |        |         |        |
| <b>Total Income</b>                                       |        | 38,443                         | 4,338                         | 0       | 0      | 0       | 0      |
| <b>Expenditures</b>                                       |        |                                |                               |         |        |         |        |
| Academic Salaries   | 1000   |                                |                               |         |        |         |        |
| Classified Salaries                                       | 2000   |                                |                               |         |        |         |        |
| Employee Benefits   | 3000   |                                |                               |         |        |         |        |
| Supplies and Materials                                    | 4000   | 6,470                          |                               |         |        |         |        |
| Other Operating Expenses and Services                     | 5000   | 6,896                          | 144                           |         |        |         |        |
| Capital Outlay  | 6000   |                                |                               |         |        |         |        |
| <b>Total Expenditures</b>                                 |        | 13,366                         | 144                           | 0       | 0      | 0       | 0      |
| <b>Excess /(Deficiency) of Revenues over Expenditures</b> |        | 25,077                         | 4,194                         | 0       | 0      | 0       | 0      |
| <b>Other Financing Sources</b>                            | 8900   | 2,400                          |                               |         |        |         |        |
| <b>Other Outgo</b>  | 7000   |                                | 40,556                        |         |        |         |        |
| <b>Net Increase/(Decrease) in Fund Balance</b>            |        | 27,477                         | (36,362)                      | 0       | 0      | 0       | 0      |
| <b>Beginning Fund Balance:</b>                            |        |                                |                               |         |        |         |        |
| Net Beginning Balance, July 1                             | 9010   | 112,603                        | 140,080                       |         | 0      |         | 0      |
| Prior Years Adjustments                                   | 9020   |                                |                               |         |        |         |        |
| Adjusted Beginning Balance                                | 9030   | 112,603                        |                               | 0       |        | 0       |        |
| <b>Ending Fund Balance, June 30</b>                       |        | 140,080                        | 103,718                       | 0       | 0      | 0       | 0      |

For Actual Year: 2019-2020

Budget Year: 2020-2021

**Fiduciary Funds Group**

| Description   | Object | FUND: 74                 |            | FUND 75                       |          | FUND 76               |            |
|---|--------|--------------------------|------------|-------------------------------|----------|-----------------------|------------|
|   | Code   | FINANCIAL AID TRUST FUND |            | SCHOLARSHIP & LOAN TRUST FUND |          | INVESTMENT TRUST FUND |            |
|   |        | Actual                   | Budget     | Actual                        | Budget   | Actual                | Budget     |
| <b>REVENUES:</b>  |        |                          |            |                               |          |                       |            |
| Federal Revenues  | 8100   | 15,072,682               | 15,326,482 |                               |          |                       |            |
| State Revenues  | 8600   | 4,338,818                | 1,852,700  |                               |          |                       |            |
| Local Revenues  | 8800   | 24,615                   |            | 64,919                        | 150,039  |                       |            |
| <b>Total Income</b>                                       |        | 19,436,115               | 17,179,182 | 64,919                        | 150,039  | 0                     | 0          |
| <b>Expenditures</b>                                       |        |                          |            |                               |          |                       |            |
| Academic Salaries   | 1000   |                          |            |                               |          |                       |            |
| Classified Salaries                                       | 2000   |                          |            |                               |          |                       |            |
| Employee Benefits   | 3000   |                          |            |                               |          |                       |            |
| Supplies and Materials                                    | 4000   |                          |            |                               |          |                       |            |
| Other Operating Expenses and Services                     | 5000   | 34,326                   | 31,941     |                               |          |                       |            |
| Capital Outlay  | 6000   |                          |            |                               |          |                       |            |
| <b>Total Expenditures</b>                                 |        | 34,326                   | 31,941     | 0                             | 0        | 0                     | 0          |
| <b>Excess /(Deficiency) of Revenues over Expenditures</b> |        | 19,401,789               | 17,147,241 | 64,919                        | 150,039  | 0                     | 0          |
| <b>Other Financing Sources</b>                            | 8900   |                          | 50,000     |                               |          |                       |            |
| <b>Other Outgo</b>  | 7000   | 19,379,505               | 16,286,423 | 70,180                        | 207,454  |                       |            |
| <b>Net Increase/(Decrease) in Fund Balance</b>            |        | 22,284                   | 910,818    | (5,261)                       | (57,415) | 0                     | 0          |
| <b>Beginning Fund Balance:</b>                            |        |                          |            |                               |          |                       |            |
| Net Beginning Balance, July 1                             | 9010   | 8,768                    | 31,052     | 90,864                        | 85,603   | 11,096,894            | 11,096,894 |
| Prior Years Adjustments                                   | 9020   |                          |            |                               |          |                       |            |
| Adjusted Beginning Balance                                | 9030   | 8,768                    |            | 90,864                        |          | 11,096,894            |            |
| <b>Ending Fund Balance, June 30</b>                       |        | 31,052                   | 941,870    | 85,603                        | 28,188   | 11,096,894            | 11,096,894 |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

580 WEST HILLS

For Actual Year: 2019-2020

Budget Year: 2020-2021

Fiduciary Funds Group

| Description   | Object Code | FUND: 77                         |        | FUND 79           |          |
|---|-------------|----------------------------------|--------|-------------------|----------|
|   |             | DEFERRED COMPENSATION TRUST FUND |        | OTHER TRUST FUNDS |          |
|   |             | Actual                           | Budget | Actual            | Budget   |
| <b>REVENUES:</b>  |             |                                  |        |                   |          |
| Federal Revenues  | 8100        |                                  |        |                   |          |
| State Revenues  | 8600        |                                  |        |                   |          |
| Local Revenues  | 8800        |                                  |        | 12,113            | 7,210    |
| <b>Total Income</b>                                       |             | 0                                | 0      | 12,113            | 7,210    |
| <b>Expenditures</b>                                       |             |                                  |        |                   |          |
| Academic Salaries   | 1000        |                                  |        |                   |          |
| Classified Salaries                                       | 2000        |                                  |        |                   |          |
| Employee Benefits   | 3000        |                                  |        |                   |          |
| Supplies and Materials                                    | 4000        |                                  |        |                   |          |
| Other Operating Expenses and Services                     | 5000        |                                  |        | 5,810             | 4,715    |
| Capital Outlay  | 6000        |                                  |        |                   |          |
| <b>Total Expenditures</b>                                 |             | 0                                | 0      | 5,810             | 4,715    |
| <b>Excess /(Deficiency) of Revenues over Expenditures</b> |             | 0                                | 0      | 6,303             | 2,495    |
| <b>Other Financing Sources</b>                            | 8900        |                                  |        |                   |          |
| <b>Other Outgo</b>  | 7000        |                                  |        |                   | 41,837   |
| <b>Net Increase/(Decrease) in Fund Balance</b>            |             | 0                                | 0      | 6,303             | (39,342) |
| <b>Beginning Fund Balance:</b>                            |             |                                  |        |                   |          |
| Net Beginning Balance, July 1                             | 9010        | 0                                | 0      | 52,791            | 59,094   |
| Prior Years Adjustments                                   | 9020        |                                  |        |                   |          |
| Adjusted Beginning Balance                                | 9030        | 0                                |        | 52,791            |          |
| <b>Ending Fund Balance, June 30</b>                       |             | 0                                | 0      | 59,094            | 19,752   |

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 580

Name: WEST HILLS

| Fund Number In | Fund Name                    | Fund Number Out | Fund Name                      | Amount Transferred |
|----------------|------------------------------|-----------------|--------------------------------|--------------------|
| 12             | RESTRICTED SUBFUND           | 11              | UNRESTRICTED SUBFUND           | 121,031            |
| 32             | CAFETERIA FUND               | 11              | UNRESTRICTED SUBFUND           | 495,132            |
| 33             | CHILD DEVELOPMENT FUND       | 11              | UNRESTRICTED SUBFUND           | 2,494,430          |
| 34             | FARM OPERATION FUND          | 11              | UNRESTRICTED SUBFUND           | 622,156            |
| 39             | OTHER SPECIAL REVENUE FUND   | 11              | UNRESTRICTED SUBFUND           | 402,997            |
| 41             | CAPITAL OUTLAY PROJECTS FUND | 11              | UNRESTRICTED SUBFUND           | 952,269            |
| 41             | CAPITAL OUTLAY PROJECTS FUND | 12              | RESTRICTED SUBFUND             | 74,360             |
| 11             | UNRESTRICTED SUBFUND         | 41              | CAPITAL OUTLAY PROJECTS FUND   | 872,332            |
| 41             | CAPITAL OUTLAY PROJECTS FUND | 42              | REVENUE BOND CONSTRUCTION FUND | 727,124            |

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 580

Name: WEST HILLS

| Activity Classification               | Activity Code | Unrestricted                               |                                   |                                   | Restricted Prop 20 |   |           |
|---------------------------------------|---------------|--|-----------------------------------|-----------------------------------|--------------------|---|-----------|
| Lottery Adjustments and Proceeds:     |               |  |                                   |                                   |                    |   |           |
| Net Beginning Balance, July 1         | 9010          |  |                                   |                                   |                    |   |           |
| Adjustments                           | 9020          |  | 1,036,906                         |                                   |                    | 344,611                                 |           |
| Adjusted Beginning Balance            | 9030          |  | 1,036,906                         |                                   |                    | 344,611                                 |           |
| Actual Fiscal Year Data               |               |  |                                   |                                   |                    |   |           |
| State Lottery Proceeds:               | 8681          |  | 1,034,110                         |                                   |                    | 344,611                                 |           |
|                                       |               | Instructional & Institutional Unrestricted |                                   |                                   |                    | Instructional Materials Propostition 20 | Total     |
|                                       |               | Instructional Activities (AC 0100-5900)    | Support Activities (AC 6000-6700) | Support Activities (AC 6800-7390) | Total Unrestricted | Instructional (AC 0100-4900)            |           |
| <b>Expenditures</b>                   |               |  |                                   |                                   |                    |   |           |
| Academic Salaries                     | 1000          |  |                                   |                                   | 0                  |   | 0         |
| Classified Salaries                   | 2000          |  |                                   |                                   | 0                  |   | 0         |
| Employee Benefits                     | 3000          |  |                                   |                                   | 0                  |   | 0         |
| <b>Supplies &amp; Materials</b>       | 4000          |  |                                   |                                   |                    |   |           |
| Software                              | 4100          |  | 2,400                             |                                   | 2,400              |   | 2,400     |
| Books, Magazines, & Periodicals       | 4200          |  |                                   |                                   | 0                  |   | 0         |
| Instructional Supplies & Materials    | 4300          | 8,375                                      | 378                               |                                   | 8,753              | 326,995                                 | 335,748   |
| Noninstructional Supplies & Mtrls     | 4400          |  | 666,275                           |                                   | 666,275            |   | 666,275   |
| <b>Total Supplies and Materials</b>   |               | 8,375                                      | 669,053                           | 0                                 | 677,428            | 326,995                                 | 1,004,423 |
| Other Operating Expenses and Services | 5000          |  | 367,853                           |                                   | 367,853            | 4,900                                   | 372,753   |
| Capital Outlay                        | 6000          |  |                                   |                                   |                    |   |           |
| Library Books                         | 6300          |  |                                   |                                   | 0                  | 12,716                                  | 12,716    |
| Equipment                             | 6400          |  |                                   |                                   |                    |   |           |
| Equipment - Additional                | 6410          |  |                                   |                                   | 0                  |   | 0         |
| Equipment - Replacement               | 6420          |  |                                   |                                   | 0                  |   | 0         |
| <b>Total Capital Outlay</b>           |               | 0  | 0                                 | 0                                 | 0                  | 12,716                                  | 12,716    |
| Other Outgo                           | 7000          |  |                                   |                                   | 0                  |   | 0         |
| <b>Total Expenditures</b>             |               | 8,375                                      | 1,036,906                         | 0                                 | 1,045,281          | 344,611                                 | 1,389,892 |
| <b>Ending Balance</b>                 |               |  |                                   |                                   | 1,025,735          | 344,611                                 | 1,370,346 |

| Activity Classification               | Activity Code | Unrestricted                               |                                   |                                   | Restricted Prop 20 |  |           |
|---------------------------------------|---------------|--|-----------------------------------|-----------------------------------|--------------------|--|-----------|
| Lottery Adjustments and Proceeds:     |               |  |                                   |                                   |                    |  |           |
| Net Beginning Balance, July 1         | 9010          |  | 1,025,735                         |                                   |                    | 344,611                                |           |
| Adjustments                           | 9020          |  |                                   |                                   |                    |  |           |
| Adjusted Beginning Balance            | 9030          |  | 1,025,735                         |                                   |                    | 344,611                                |           |
| Budget Fiscal Year Data               |               |  |                                   |                                   |                    |  |           |
| State Lottery Proceeds:               | 8681          |  | 750,000                           |                                   |                    | 1,060,188                              |           |
|                                       |               | Instructional & Institutional Unrestricted |                                   |                                   |                    | Instructional Materials Proposition 20 | Total     |
|                                       |               | Instructional Activities (AC 0100-5900)    | Support Activities (AC 6000-6700) | Support Activities (AC 6800-7390) | Total Unrestricted | Instructional (AC 0100-4900)           |           |
| <b>Expenditures</b>                   |               |  |                                   |                                   |                    |  |           |
| Academic Salaries                     | 1000          |  |                                   |                                   | 0                  |  | 0         |
| Classified Salaries                   | 2000          |  |                                   |                                   | 0                  |  | 0         |
| Employee Benefits                     | 3000          |  |                                   |                                   | 0                  |  | 0         |
| <b>Supplies &amp; Materials</b>       | 4000          |  |                                   |                                   |                    |  |           |
| Software                              | 4100          |  | 100                               |                                   | 100                |  | 100       |
| Books, Magazines, & Periodicals       | 4200          |  |                                   |                                   | 0                  |  | 0         |
| Instructional Supplies & Materials    | 4300          | 4,100                                      | 12,000                            |                                   | 16,100             |  | 16,100    |
| Noninstructional Supplies & Mtrls     | 4400          | 5,500                                      | 561,955                           |                                   | 567,455            |  | 567,455   |
| <b>Total Supplies and Materials</b>   |               | 9,600                                      | 574,055                           | 0                                 | 583,655            | 0                                      | 583,655   |
| Other Operating Expenses and Services | 5000          | 378,645                                    | 5,439,293                         |                                   | 5,817,938          |  | 5,817,938 |
| Capital Outlay                        | 6000          |  |                                   |                                   |                    |  |           |
| Library Books                         | 6300          |  |                                   |                                   | 0                  |  | 0         |
| Equipment                             | 6400          |  |                                   |                                   |                    |  |           |
| Equipment - Additional                | 6410          |  |                                   |                                   | 0                  |  | 0         |
| Equipment - Replacement               | 6420          |  |                                   |                                   | 0                  |  | 0         |
| <b>Total Capital Outlay</b>           |               | 0  | 0                                 | 0                                 | 0                  |  | 0         |
| Other Outgo                           | 7000          |  |                                   |                                   | 0                  |  | 0         |
| <b>Total Expenditures</b>             |               | 388,245                                    | 6,013,348                         | 0                                 | 6,401,593          | 0                                      | 6,401,593 |
| <b>Ending Balance</b>                 |               |  |                                   |                                   | (4,625,858)        | 1,404,799                              |           |

Annual Financial and Budget Report

For Actual Year: 2019-2020

District ID: 580

Name: WEST HILLS

|                    |           |
|--------------------|-----------|
| <b>EPA Revenue</b> | 4,324,550 |
|--------------------|-----------|

| Activity Classification | Activity Code | Salaries and Benefits | Operating Expenses | Capital Outlay | Total |
|-------------------------|---------------|-----------------------|--------------------|----------------|-------|
|                         |               | (Obj 1000-3000)       | (Obj 4000-5000)    | (Obj 6000)     |       |
| TOTAL                   |               |                       |                    |                |       |

Annual Financial and Budget Report

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 580

Name: WEST HILLS

| Fiscal Year | STRS      | PERS      | Total     | Increase  |        |
|-------------|-----------|-----------|-----------|-----------|--------|
|             | Amount    | Amount    |           | Amount    | Rate   |
| 2015-16     | 1,399,198 | 1,557,143 | 2,956,341 | N/A       | N/A    |
| 2016-17     | 1,803,777 | 2,015,186 | 3,818,963 | 862,622   | 29.18% |
| 2017-18     | 2,165,115 | 2,347,054 | 4,512,169 | 693,206   | 18.15% |
| 2018-19     | 2,577,552 | 2,952,492 | 5,530,044 | 1,017,875 | 22.56% |
| 2019-20     | 2,368,656 | 3,152,618 | 5,521,274 | -8,770    | -0.16% |
| 2020-21     | 2,889,625 | 4,057,999 | 6,947,624 | 1,426,350 | 25.83% |

|   |
|---|
| <b>Does the district have a plan to fund these expenses through 2020-21?</b>  |
| Yes   |
| <b>Explain Yes or No</b>  |
| All available resources will be allocated to cover the increase in pension costs, before adding new and before increasing discretionary spending. |